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Merrimack County Annual Report





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1995 ANNUAL REPORT

MERRIMACK COUNTY BOARD OF COMMISSIONERS: (Pictured left to right) Larry J. Boucher, Stuart D. Trachy, and Kenneth L. McDonnell.



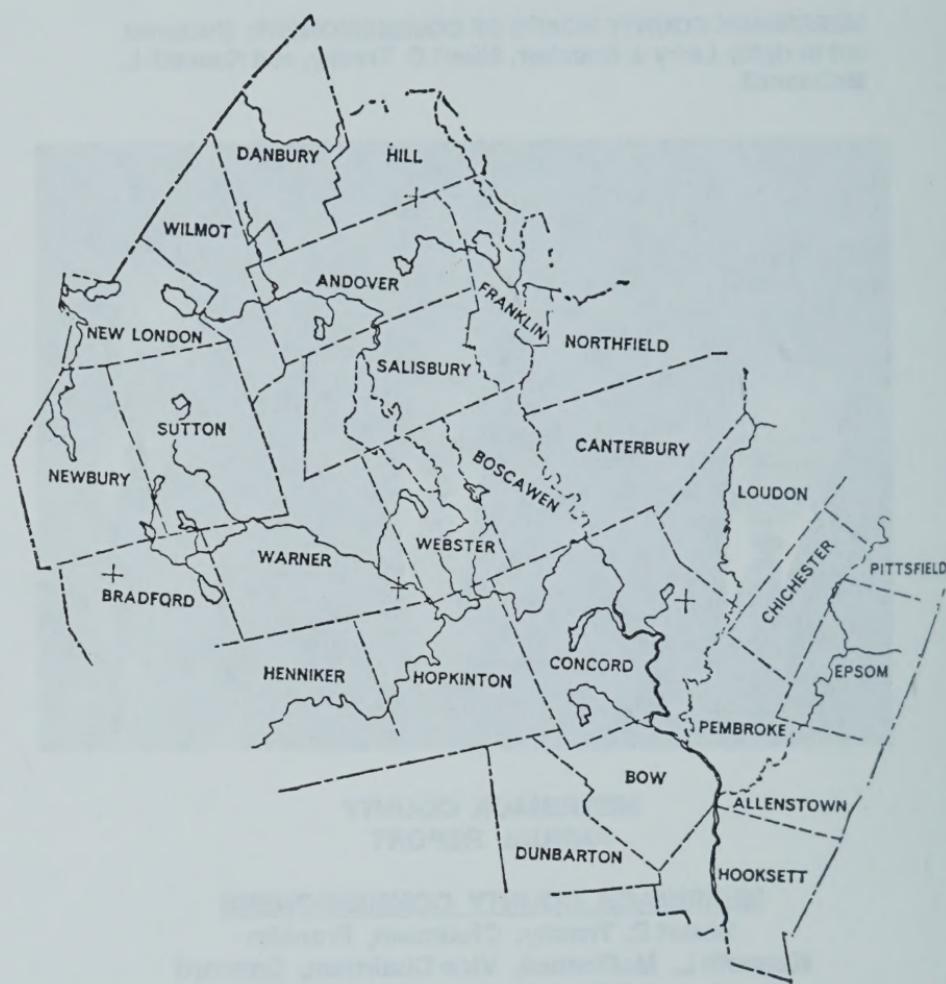
MERRIMACK COUNTY ANNUAL REPORT

MERRIMACK COUNTY COMMISSIONERS

Stuart D. Trachy, Chairman, Franklin
Kenneth L. McDonnell, Vice Chairman, Concord
Larry J. Boucher, Clerk, Hooksett

January 1, 1995 - December 31, 1995

***Front Cover:* County greenhouse flowers grown by inmates in the Merrimack County Department of Corrections Rehabilitation Program.**



MERRIMACK COUNTY

1995 ANNUAL REPORT

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1995-1996 Oath of Elected Officials: (Pictured L to R)

Honorable Judge George L. Manias, Sheriff Chester L. Jordan, County Attorney Michael Th. Johnson, Commissioner Larry J. Boucher, Commissioner Kenneth L. McDonnell, Commissioner Stuart D. Trachy, Treasurer Charles T. Carroll, Register of Deeds Kathi L. Guay, Deputy Register of Deeds Judith M. Hamilton, Register of Probate Patricia A. Fraser, and Deputy Register of Probate Patricia A. Giguere.

1995 ANNUAL REPORT

MERRIMACK COUNTY OFFICERS
***Elected Positions**

COMMISSIONERS

*Stuart D. Trachy, Chairman, Franklin
*Kenneth L. McDonnell, Vice Chairman, Concord
*Larry J. Boucher, Clerk, Hooksett

TREASURER

*Charles T. Carroll, Concord

COUNTY ATTORNEY

*Michael Th. Johnson, Canterbury

REGISTER OF DEEDS

*Kathi L. Guay, Concord

REGISTER OF PROBATE

*Patricia A. Fraser, Pittsfield

SHERIFF

*Chester L. Jordan, Contoocook

COUNTY ADMINISTRATOR

Carol A. Haessly

HUMAN SERVICES DIRECTOR

Thomas W. Wentworth

JUDGE OF PROBATE

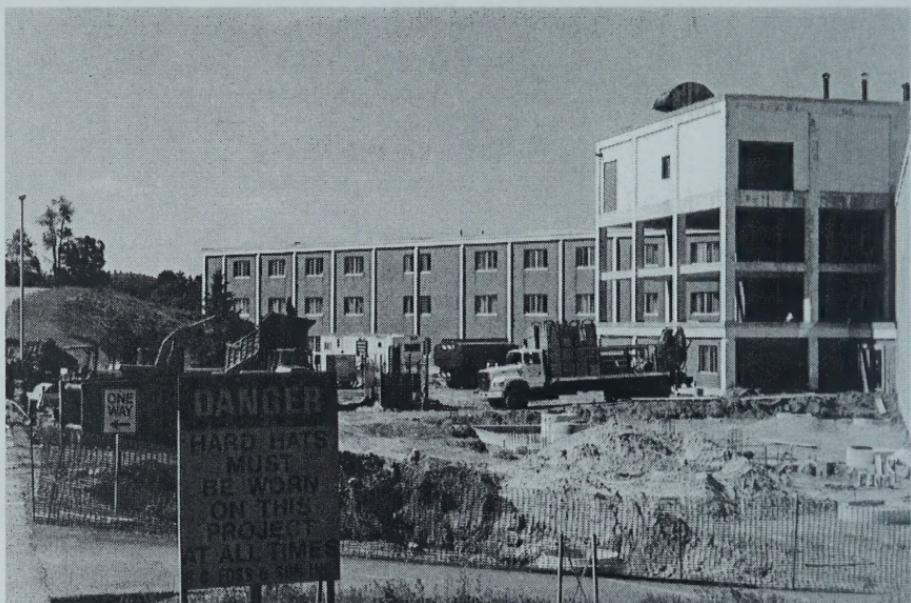
Honorable Richard A. Hampe

ACTING CHIEF MEDICAL EXAMINER

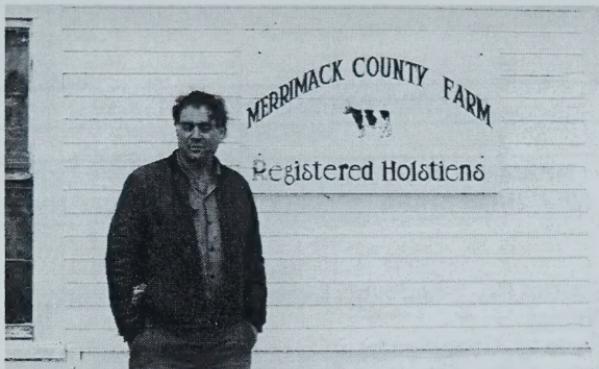
James Kaplan

CLERK OF SUPERIOR COURT

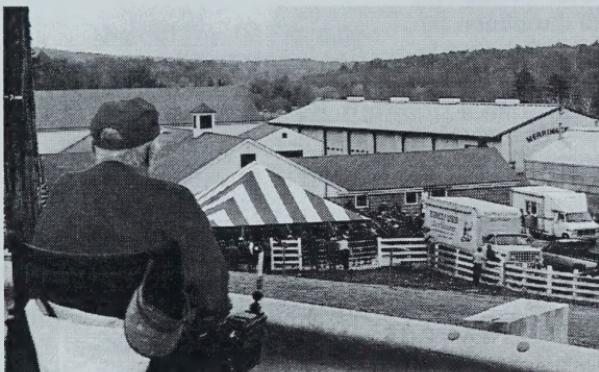
William S. McGraw



Start of construction of the Special Care Unit at the Merrimack County Nursing Home.



Farm Manager Norm LaPierre in a moment of reflection during the farm auction.



Farm auction underway while a Nursing Home resident witnesses the event.



We're mooooving !!!

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MERRIMACK COUNTY DELEGATION MEMBERS NEW HAMPSHIRE HOUSE OF REPRESENTATIVES

District No. 1 Andover, Danbury, Hill, Salisbury,
Wilmot

Earle W. Chandler (r)
John P. Chandler (r)

District No. 2 Newbury, New London, Sutton,
Warner

Peter Crowell (r)
Alf Jacobson (r)
Avis Nichols (r)

District No. 3 Bradford, Henniker

Amy Patenaude (r)
Bernard Lamache (r)

District No. 4 Boscawen

Rick Trombly (d)

District No. 5 Bow, Dunbarton, Hopkinton

Michael Whalley (r)

District No. 6 Hopkinton

Derek Owen (d)

District No. 7 Bow, Hopkinton, Dunbarton,
Boscawen, Webster

Richard Kennedy (r)
Richard Warner (r)
Stephen DeStefano (d)

District No. 8 Northfield

Charles Chandler (r)

District No. 9 Canterbury, Loudon, Northfield,
Pittsfield

Martin Boermeester (d)
Stephen Adams (r)
Robert Lockwood (r)
Jack Willis (r)

District No. 10 Chichester, Epsom
Charles B. Yeaton (d)
Mary Brown (r)

District No. 11 Hooksett
David Hess (r)
Ray F. Langer (r)
Terry Pfaff (r)

District No. 12 Allenstown, Pembroke
Gabriel Daneault (d)
Robert Varsalone (r)
Mary Ellen Pitman (r)
Randall Shaw (r)

District No. 13 Franklin
James Whittemore (r)
Martin Feuerstein (r)
Olive Morrill (r)

District No. 14 Concord - Ward 1
Mary Holmes (r)

District No. 15 Concord - Ward 2
Matthew Newland (d)

District No. 16 Concord - Ward 3
Anne Coughlin (d)

District No. 17 Concord - Ward 4
James MacKay (r)

District No. 18 Concord - Ward 5
Jack Weeks (r)

District No. 19 Concord - Ward 6
Carol Moore (d)

District No. 20 Concord - Ward 7
Toni Crosby (d)

District No. 21 Concord - Ward 8
Marilyn Fraser (d)

District No. 22 Concord - Ward 9

Katherine Rogers (d)

District No. 23 Concord - Ward 10

Marjorie Buessing (r)

District No. 24 Concord - Ward A-H

Michael Little (r)

Miriam Dunn (d)

Mary Jane Wallner (d)

1995 ANNUAL REPORT

Executive Committee Meeting, January 20, 1995

Chairman John F. Weeks called the meeting of the Executive Committee to order at 9:35 a.m.

Representatives Langer, Rogers, Weeks, Whittemore, Willis, Feuerstein, Newland, DeStefano, Shaw, Daneault, Lockwood and Nichols were present.

In Representative Mary Holmes' absence, Representative Weeks appointed Representative Avis Nichols as Acting Clerk.

The Committee reviewed and discussed the Fourth Quarter Revenue/Expenditure Report.

Law Office Administrator Linda Lorden discussed why Prosecutorial Service Revenue is low. Ms. Lorden stated, towns came in late to the program and only made partial payments. Whereas, some towns did not pay at all.

Commissioner Trachy spoke on the Nursing Home Room & Care revenue stating that thanks to the efforts of Nursing Home Administrator Tom Matzke and staff, the census has maintained over 300 beds daily.

Commissioner Trachy commented that the Delegation budget expenses are high due to a personnel hearing.

Representative Nichols questioned Fees Paid to State Officials. Sheriff Jordan responded on the status of Writ Fees and explained the civil process.

The Committee requested that Vehicle Equipment be a separate line item. Accountant Richard Zack stated the money is rolled over and encumbered which is put into reserve. When needed, it will come

out of the 1994 budget which will reduce surplus at the end of the year.

Discussion followed regarding Dispatch Services, and its purpose, and how costly it would be without this service due to duplication.

Representative Nichols asked why Longevity was \$500/year and went up to \$1,610/year. Sheriff Jordan stated that this figure is for more than one employee and sometimes can be prorated due to part-time status.

Corrections had an unfavorable year concerning medical expenses. Corrections Administrator Carole Anderson explained the circumstances of inmates with heart problems, high risk pregnancies, and diabetes which totaled approximately \$30,000.

Representative Nichols asked what the medical cost is per inmate. Accountant Richard Zack responded it is approximately \$1,500/annually.

Corrections Administrator Carole Anderson added that she is looking into a medical fee arrangement in the future, which would work as a co-payment payable by inmates for medical services.

Representative Rogers asked why the Seed & Fertilizer prices are down from last year. Corrections Administrator Carole Anderson responded that there was surplus left over from last year, and the prices have gone down slightly for 1995.

Commissioner Trachy stated that Merrimack County gave the Soil Conservation a flat grant of \$25,000.

Representative Lockwood made a motion to accept the 4th Quarter Revenue/Expenditure Report.

Representative Whittemore seconded the motion. Motion passed unanimously on a voice vote.

Representative Shaw reported to the Executive Committee the findings of his sub-committee recommendations on the following budget.

- a. Delegation: The County Administrator Carol Haessly stated that the current delegation travel reimbursement is .22/mile. The IRS is .20/mile. In order to change this figure the delegation would have to vote on this issue.
- b. Administration: County Administrator Carol Haessly stated that personnel line item increased by an additional \$2,500.00 due to unclassified salary increases.
- c. Treasurer: Discussion followed regarding the 1995 Tax Anticipation Interest. Representative Lockwood requested that the Treasurers office refine the figures but to hold off on the interest income. The Treasurer will report to the Executive Committee on the Interest Income amount at their next scheduled meeting.
- d. Courthouse Maintenance: Commissioner Boucher reported \$52,000 of Special Projects was deleted from the budget. Commissioner Boucher further explained in another year or so expansion of the Courthouse Building will be started and roof construction and flag pole construction will take place. Representative Nichols asked if the bricks could be fixed in house. County Administrator Carol Haessly responded that the County did not have the capabilities of providing this service in house.
- e. Human Services: Representative Feuerstein reported that the Human Services figures were unchanged. Representative Shaw asked if there was an audit process in place to check the State Bills. Human Services Director Tom Wentworth stated yes, the bills are checked carefully. Representative Lockwood questioned whether or not the rates were negotiable for the nursing home rooms. Human Services Director Tom Wentworth stated that the rate setting office sets the rates. The

nursing homes negotiate through the rate office.

Representative Lockwood made a motion to end the meeting. Representative Shaw seconded the motion. The Committee adjourned their meeting at 12:10 p.m.

Respectfully submitted,
Avis B. Nichols
Acting Clerk
Executive Committee

Executive Committee Meeting, February 13, 1995

Representative Shaw called the Meeting of the Executive Committee to order at 10:40 a.m.

In Representative Mary Holmes' absence, Representative Shaw appointed Representative Newland as Acting Clerk.

Representatives DeStefano, Newland, Nichols, Shaw, Whittemore, and Willis were present.

The meeting started off with the Nursing Home Budget, presented by Representative Nichols.

Representative Nichols made a motion to accept the \$18,727 Residential Properties Budget. Seconded by Representative Willis. Motion not carried, further discussion tabled pending additional information.

Representative Nichols stated that postage was increased by \$500.00 due to the 3% increase.

Representative DeStefano raised concerns for unexpected increases in Health Insurance. County Administrator Carol Haessly stated there were transfers within the department. Nursing Home Administrator Tom Matzke also responded, some employees have decided to go with the Blue Cross JY plan that is more expensive.

Representative Nichols made a motion to accept the \$2,551,319 Administration Budget. Seconded by

Representative Willis. The motion carried on a voice vote.

Representative Nichols made a motion to accept the \$629,788 Debt Service Budget. Seconded by **Representative Willis.** Motion carried on a voice vote.

Representative Nichols made a motion to accept the \$108,500 Medical Director Budget. Seconded by **Representative Willis.**

Representative Shaw questioned whether or not the Medical Director gets benefits included in his salary. County Administrator Carol Haessly explained that benefits are included in his salary. Representative Shaw also asked if the Medical Director is in the Retirement System. Nursing Home Administrator Tom Matzke responded yes.

County Administrator Carol Haessly stated the Medical Director is considered a Part Time employee receiving Full Time benefits.

Residential Properties was removed from the table for open discussion on Property Taxes.

Representative Shaw asked why \$11,000 was budgeted for Residential Property taxes in 1995.

Commissioner McDonnell suggested we sell out the Rental Properties because the County barely breaks even. Nursing Home Administrator Tom Matzke will look into the current use and residential renting concerns.

Representative Nichols withdrew her motion to accept the original \$18,727 Residential Properties Budget. Representative Willis withdrew his motion to second the motion.

Representative Willis made a motion to accept the new \$16,727 Residential Properties Budget.

Seconded by Representative DeStefano. Motion carried on a voice vote.

Nursing Home Administrator Tom Matzke stated that a Purchasing employee will be moved to Dietary. This year's Budget reflects this employee in Purchasing, next year's Budget will reflect in Dietary. Representative Nichols made a motion to eliminate the position in Purchasing to make the bottom line figure \$42,901. Also stating Longevity will be zero. Seconded by Representative Willis. Motion carried on a voice vote.

Nursing Home Administrator Tom Matzke noted that they will add the position of Stockperson & Longevity from Purchasing Personnel to Dietary Personnel.

Representative DeStefano asked why the increase in Personnel at year end. Nursing Home Administrator Tom Matzke responded he had inmates working at the Nursing Home that brought on a lot of problems. The increase of 3% will cover additional staff to replace these inmates.

Representative Nichols made a motion to accept the \$1,571,975 Dietary Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols stated there are no changes in the Nursing Budget.

Representative DeStefano questioned the \$200,000 plus increase in Personnel. Nursing Home Administrator Tom Matzke explained the 3% increase will cover 5 more CNA's to cover the Special Care Unit, Heavy Unit Care, and Patient Care Plan.

Representative Nichols made a motion to accept the \$4,958,973 Nursing Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative DeStefano asked why the water bill doubled. Representative Nichols answered a new well will be added to the land. Pressure will be better but more expensive. The Contract between Boscawen Water Precinct and Merrimack County states the Nursing Home will not buy the tank, only pay for the use of water.

Representative Nichols made a motion to accept the \$831,221 Maintenance Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols stated that Laundry is now running a second shift.

Representative Nichols made a motion to accept the \$366,392 Laundry Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Nursing Home Administrator Tom Matzke stated he enjoyed working with his sub-committee and is pleased with the outcome of his Budget.

Representative Nichols made a motion to accept the \$578,267 Housekeeping Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative DeStefano questioned Nursing Home Administrator Tom Matzke regarding the bill that affects pharmacies. Nursing Home Administrator Tom Matzke responded he is unaware of this, but will look into it.

Representative Nichols made a motion to accept the \$338,242 Pharmacy Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols reported they took \$600.00 out of Activities Supplies. Representative Nichols made a motion to accept the \$168,699 Activities

Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols made a motion to accept the \$105,309 Social Services Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols made a motion to accept the total Nursing Home Budget of \$12,481,171. Seconded by Representative Willis. Motion carried on a voice vote.

Meeting adjourned at 12:00 p.m.

Respectfully Submitted,
Matthew Newland
Acting Clerk
Merrimack County Delegation

Executive Committee Meeting February 13, 1995

Chairman John F. Weeks called the meeting to order at 1:40 p.m.

Representative Nichols made a motion to accept the \$12,481,171 total Nursing Home Budget. Seconded by Representative Willis. Motion carried on a voice vote.

Representative Nichols made a motion to accept the \$16,727 Residential Properties Budget. Seconded by Representative Newland. Motion carried on a voice vote.

Representative Whittemore questioned the \$22,000 in Rehabilitation. Corrections Administrator Carole Anderson stated that this money covers the cost of the Anger & Alcohol groups. The money has been the same over the years.

Representative Whittemore asked if these groups were the same as Adult Diversion. Corrections

Administrator Carole Anderson responded that the Adult Diversion employees have nothing to do with the Anger & Alcohol groups.

Representative Nichols wanted to know if the inmates were transported to the Dentist. Corrections Administrator Carole Anderson explained that the inmates are shipped to the Dentist two at a time.

Representative Rogers wanted to know if the Merrimack County Corrections Facility would be participating in the inmate co-payment plan. Corrections Administrator Carole Anderson responded that they are looking into this program with the Commissioners and is hopeful it will take place.

Representative Whittemore questioned whether or not the Corrections Facility could contract the dentist that is used at the Nursing Home.

Corrections Administrator Carole Anderson responded she is looking into it.

Representative Nichols asked if the Corrections Facility had equipment to forfill this contract. Corrections Administrator Carole Anderson stated she is waiting for the equipment to be auctioned at the New Hampshire Technical Institute.

Representative Nichols questioned the \$3,000 for Travel expenses. Representative Holmes and Corrections Administrator Carole Anderson responded that this covers the inmate being transported to their court cases, dentist, and doctors. Also, the new employees have to travel to the Academy for training classes.

Representative Nichols asked where the new trainees attend school. Corrections Administrator Carole Anderson stated that they attend the Police Academy in Concord. They attend 20 hours of class, 60 hours at the Correctional Facility.

Representative DeStefano asked why the Inmate Medical Service figures was so high. Commissioner Trachy responded the co-payment plan will help cut down these prices. In 1994 there was a heart transplant and also a crack-addicted baby was born.

Representative Willis made a motion to accept the \$2,839,946 Corrections Budget. Seconded by Representative Holmes. Motion carried on a voice vote.

Representative Holmes presented the Farm Budget and wanted to explain the drop in "Request & Commissioners Recommend" figures. The figure went from \$75,000 to \$54,000 for several reasons.

- a. Commissioners have agreed to do away with the Farm. The County has been loosing money since 1980 which totals about \$50,000 a year. One year the County lost \$93,000.
- b. If the Farm was to stay, additional herd and personnel would be needed.
- c. Once the Farm has been auctioned, it will produce vegetables, and plants.
- d. The farm will continue to sell hay and cord wood.
- e. The garage needs to be torn down. The hay barn is bowing out.

Representative Holmes stated that Norman LaPierre is retiring in one year.

Commissioner Trachy noted that the Auction at the Farm will take place on March 15, 1995.

Representative Nichols wanted to know what the hay brings in for profit. Farm Manager Norman LaPierre said anywhere from \$15,000/\$20,000 a year. The Farm Manager also stated that the bales sell for \$2.00/ per bale.

Representative Whittemore asked if the milking equipment will be sold at the farm, and will the County move the equipment once auctioned. Commissioner Trachy stated that the County will not be responsible for delivery of auctioned equipment. It is up to the individuals who purchase the equipment.

Representative Whittemore questioned if the County was bonded for damages that day of the Auction. Corrections Administrator Carole Anderson responded yes.

Representative Holmes made a motion to accept the \$145,026. Seconded by Representative Newland. The vote was 9 to 1.

Representative Holmes then moved on and presented the Adult Diversion Budget.

Representative Holmes stated that Adult Diversion is funded by federal money.

Representative Nichols wanted to know how long ago Retirement started for this program. Corrections Administrator Carole Anderson explained that the Retirement went in to effect 2 years ago.

Representative Nichols wanted to know where the \$25.00 figure came from under Workers Compensation. Corrections Administrator Carole Anderson explained that Workers Compensation has gone down dramatically.

Representative Whittemore made a motion to accept the \$116,596 Adult Diversion Budget. Seconded by Representative Nichols. Vote carried on a voice vote.

Representative Willis made a motion to reconsider the Cooperative Extensions' Budget. Seconded by Representative Newland.

Representative Holmes passed out some information pertaining to Cooperative Extension. Representative Holmes feels that Cooperative Extension should be a separate item. It is not a Grant Agency. Representative Holmes also stated that Cooperative Extension helps out in all communities. Discussion followed.

Representative Willis made a motion to restore the \$235,601 Cooperative Extension Budget. Seconded by Representative Lockwood.

Representative Shaw asked who pays the office personnel at Cooperative Extension. County Administrator Carol Haessly reported that Cooperative Extension Administration is paid for by UNH.

Representative Willis made a motion to reconsider Grants. Seconded by Representative Newland.

Representative Willis stated he would like to see NH Mental Health removed from Grant Agencies. They are a private group and should not receive any funds.

Representative Lockwood made a motion to amend NH Mental Health to \$25,000. Seconded by Representative DeStefano. Vote carried 10-0.

Representative Lockwood made a motion to accept \$284,691 Grant Agencies Budget. Seconded by Representative DeStefano. Vote carried on a voice vote.

Representative Shaw made a motion to accept letter of February 10, 1995 from Richard Zack stating the changes made to the budget. Seconded by Representative Daneault. Vote carried on a voice vote.

Representative Willis made a motion to accept amended page 2 of the budget. Seconded by

Representative Daneault. Vote carried on a voice vote.

Meeting adjourned at 4:30 p.m.

**Respectfully Submitted,
Mary C. Holmes, Clerk
Executive Committee**

Public Hearing, March 6, 1995

Chairman Lockwood called the Public Hearing to order at 7:10 p.m.

Chairman Lockwood gave an overview on how the meeting will run and then addressed Commissioner Trachy who gave an overview of the 1995 budget. Commissioner Trachy stated there were increases in personnel and debt service. Worker's Compensation has decreased and the County has saved \$100,000 in health insurance premiums by offering a 4th choice insurance plan.

Dr. Dale Klatzcher Director of Central New Hampshire Mental Health spoke about his organization. Dr. Dale Klatzcher requested the Delegation to restore level funding for Central New Hampshire Mental Health.

Dr. Margaret Simmons, Board Member of Central New Hampshire Mental Health spoke in favor of restoring level funding.

Mr. Gary Lane, a Former Board Member of Central New Hampshire Mental Health spoke in favor of restoring level funding.

Ms. Celeste Hemmington, Board Member of Central New Hampshire Mental Health also spoke in favor of level funding.

Ms. Donna Raycraft, an employee of Central New Hampshire Mental Health spoke in favor of level funding.

Mr. Russell McCleary, a farmer from Chichester wanted to know what will happen to the Farm. Mr. McCleary wanted to know what the County be charging for hay, and stated it should be at market value.

Commissioner Trachy explained that the farm has been operating at a deficit for the past 14 years. Commissioner Trachy further stated the cost of farm labor is high. The County will continue to use Corrections for labor of haying, wood products, as well as horticulture products.

Chairman Lockwood closed the Public Hearing at 7:40 p.m.

Respectfully Submitted,
Mary C. Holmes, Clerk
Executive Committee

Delegation Meeting, March 6, 1995

Chairman Lockwood called the meeting of the Merrimack County Delegation to order at 7:45 p.m.

Present were Representatives Adams, Barberia, Brown, Buessing, Charles W. Chandler, John P. Chandler, Crosby, Crowell, Daneault, DeStefano, Dunn, Fraser, Hess, Holmes, Jacobson, Kennedy, Lamache, Langer, Little, Lockwood, MacKay, Moore, Morrill, Newland, Owen, Pfaff, Pitman, Rogers, Shaw, Wallner, Warner, Weeks, Whalley, Whittemore, Willis, and Yeaton.

Representative Weeks read Resolution I
Expenditures & Totals of \$28,344,063.

Representative Weeks read Resolution II Revenue totals of \$15,071,630. Representative Weeks stated the amount to be raised by taxes is \$13,272,433 for a total of \$28,344,063.

Representative Weeks proceeded through III-V of the Resolution. Representative Weeks made a

motion to accept the 1995 Resolution amended as is. Representative Little seconded the motion. Discussion followed.

Representative Jacobson questioned the loss of \$1,000,000 in Medicaid supplement monies. Representative Jacobson asked if we expect the same this year. Chairman Lockwood explained that the money is received from the Federal Government to offset taxes of \$13,272,433 to be raised will be reduced by Medicaid money.

Commissioner Trachy explained prior year encumbrances of \$36,595. Representative Little questioned whether or not encumbrances could be called an escrow account.

Representative Jacobson asked if money is not received by Medicaid will taxes increase by 11%. Commissioner Trachy explained that if money is not received in 1995 the increase in taxes will be 15.5%, if money is received in 1995 the increase will be 3.7%.

Representative Chandler questioned the increase in tax anticipation interest rate. Accountant Richard Zack responded that the interest rates went up in the fall.

Representative Lamache questioned Medical Referee and what is included in the budgeted \$43,000. County Attorney Michael Th. Johnson responded this service includes autopsies, removal of bodies by funeral homes, and for the Medical Examiner assistants.

Chairman Lockwood mentioned changing the wording on Medical Referee.

Representative Jacobson questioned whether or not the State would be renting rooms at the County Corrections Facility. Corrections Administrator Carole Anderson stated the daily rate to date is

\$55.00, but with a contract the rates could be higher.

Representative Moore made a motion to amend the budget by adding \$27,500 back into Central New Hampshire Mental Health's budget. Seconded by Representative MacKay. Discussion followed.

Chairman Lockwood asked for a show of hands to accept the motion by Representative Moore to add \$27,500 back into Central New Hampshire Mental Health's budget. In a show of hands, Chairman Lockwood declared the motion accepted in the affirmative.

Representative Adams asked what is the use of the Contingency fund. Commissioner Trachy responded that it is for unforeseen expenses.

Representative John Chandler made a motion to reduce Contingency by \$27,500 to read \$14,500. Seconded by Representative Barberia. The motion carried in a voice vote.

Representative Whittemore requested an explanation of the Adult Diversion program. Adult Diversion Director Leigh Freire explained that Adult Diversion saves the County about \$20,000 a year on incarceration costs. Ms. Freire stated that the money is all federally funded.

Representative Crowell wanted to know if Adult Diversion money is shown under Revenue. Adult Diversion Director Leigh Freire stated, the money is not under revenue it is a grant.

Representative Whittemore asked how many participants are currently enrolled in the program. Adult Diversion Director Leigh Freire responded that there are 51 working contracts.

The 1995 County Budget as amended in a total of \$28,344,063 was accepted by a roll-call vote of 34 to 2.

The Delegation adjourned their meeting at 9:45 p.m.

**Respectfully Submitted
Mary C. Holmes, Clerk
Merrimack County Delegation**

Executive Committee Meeting, May 5, 1995

Chairman John F. Weeks called the meeting of the Executive Committee to order at 10:05 a.m.

Representatives Daneault, DeStefano, Lockwood, Newland, Nichols, Rogers, Shaw, Weeks and Whittemore were present.

In Representative Mary Holmes' absence, Representative Weeks appointed Representative Avis Nichols as Acting Clerk.

Representative Weeks started the meeting off with reading the public notice.

Representative Weeks then handed the meeting over to Commissioner Trachy, who commented on the 1st Quarter Revenue/Expenditure Report. Commissioner Trachy indicated that the expenditures are on target and in good shape. There are however, a couple of departments under budgeted due to health insurance costs. Commissioner Trachy also stated the Medicaid money received from the State will be slightly less than in 1994.

Representative Weeks asked Accountant Richard Zack to give a summary of the First Quarter Revenue/Expenditure Report. Mr. Zack stated he felt everything looks good at this point and did not foresee any problems.

Representative Lockwood asked if Canterbury was included in the County Attorney's Prosecutorial Services. Law Office Administrator Linda Lorden indicated they do not participate.

Representative Whittemore inquired on the County Attorney's travel budget. Law Office Administrator Linda Lorden stated it consisted of Attorney's mileage to and from different courts and to transport witnesses.

Representative Nichols asked why Printing & Binding for the Registry of Deeds was high. Register of Deeds Kathi Guay responded that this service is contracted out and billed on a monthly basis.

Representative Nichols asked the Register of Deeds if she was over budgeted and Ms. Guay stated that she was not.

Representative Rogers asked why Vehicle Maintenance was high in the Sheriff's Department. Sheriff Chester Jordan responded that all vehicles are registered in March.

Representative Rogers then asked if Sheriff Jordan had purchased new vehicles. Sheriff Jordan stated two new vehicles have been purchased.

Representative Nichols asked if Sheriff Jordan would run over on his supplies budget. Sheriff Chester Jordan responded he will not be short on this item.

Representative Lockwood questioned the renovations on the County building. Commissioner Trachy responded that the Board has not proceeded with the renovations as of yet. Commissioner Trachy also stated they need to address the roof problem on the administration building as well as the courtyard maintenance issue.

Representative Whittemore asked if a study had taken place as far as County parking. Commissioner Trachy stated they have had meetings with the City of Concord and that the Board was awaiting word from their legal department.

Discussion followed regarding The New Hampshire Association of Counties and its role with Merrimack County.

Representative Whittemore stated that the Auto Maintenance line item under the Department of Corrections is high and asked Corrections Administrator Carole Anderson to think about trading vehicles next year. Corrections Administrator Carole Anderson stated everything is running fine at the moment but would consider something different for the next budget year.

Representative Nichols asked if the travel was excessive or was it the trend. Corrections Administrator Carole Anderson responded that between doctors, dentists, law library it was normal. Representative Nichols questioned if this item would go over the budgeted amount. Corrections Administrator Carole Anderson stated that it would run over.

Sheriff Chester Jordan stated that the vehicles passed on to the Department of Corrections were high in mileage and that the maintenance would be high on these vehicles.

Representative Whittemore asked how many individuals were enrolled in the Adult Diversion Program. Adult Diversion Director Leigh Freire stated there are fifty-one participants currently enrolled with three to graduate within the next month.

Discussion followed regarding the 1994 encumbrances for the Adult Diversion Program. County Attorney Michael Th. Johnson stated that this money must be returned to the grant agency. Reserves may later be available to the County.

Representative Lockwood asked if the Adult Diversion Program and the Juvenile Programs were

the same. County Attorney Michael Th. Johnson responded that they are separate programs.

Representative Shaw asked about the 1994 encumbrances for Residential Properties. County Administrator Carol Haessly responded the money was encumbered due to sill damage and boiler problems at one of the properties.

Representative Lockwood stated he would like to see the committee work on developing a better understanding of what the Grant Agencies do and to look at the process for next year.

Discussion followed on Grant Agencies.

Representative DeStefano asked if the committee could see a summary of all accounts for each quarter. Accountant Richard Zack stated it should not be a problem.

Representative Whittemore asked County Attorney Michael Th. Johnson what is done with the unpaid fines due the County. County Attorney Michael Th. Johnson stated, this is a state function.

Representative Lockwood made a motion to accept the First Quarter Revenue/Expenditure Report. Representative Whittemore seconded that motion. Voice vote carried.

The Executive Committee Meeting recessed at 11:05 a.m. and reconvened its meeting at 11:11 a.m.

Representative Weeks called upon Corrections Administrator Carole Anderson to respond on the Farm Fact Sheet.

Vegetable Project: This will not go outside of the County facilities as has in the past.

Greenhouse Flower Program: There will be a surplus this year, sale will be open to County employees.

Hay: This will be sold to an out of state buyer.

Cordwood Program: This program has been started. The amount of cordwood that will be prepared for 1995 is undetermined at this time.

Mr. David Larochele from Apple Ridge Farm in Boscawen expressed his opinion on the Farming project for Merrimack County.

Mr. Robert Towle from Black Forest Nursery in Boscawen wanted to know what all the construction was at the Farm.

Corrections Administrator Carole Anderson stated that they are in the midst of resetting one of the greenhouses.

Mr. Russell McCleary of Chichester expressed that all hay should be sold at the prevailing market price.

Representative Rogers expressed that all Delegation members should receive the information pertaining to the May 15th meeting so that the Representatives may attend if they wish to do so.

The Executive Committee adjourned their meeting at 11:40 a.m.

Respectfully submitted,
Avis B. Nichols
Acting Clerk
Executive Committee

Executive Committee Meeting, July 21, 1995

Chairman John F. Weeks called the meeting of the Executive Committee to order at 10:05 a.m.

Representatives Daneault, DeStefano, Langer, Lockwood, Newland, Nichols, Rogers, Shaw, Weeks, Whittemore, and Kennedy were present.

In Representative Mary Holmes' absence, Representative Weeks appointed Representative Matthew Newland as Acting Clerk.

Representative Weeks asked Accountant Richard Zack to comment on the Second Quarter Revenue/Expenditure Report. Accountant Richard Zack indicated that the expenditures overall are in good shape, however, a couple of items need to be addressed in the supplemental budget.

Representative DeStefano thanked Accountant Richard Zack for making the adjustments he requested at a previous meeting.

Representative Rogers asked if there were any new towns added to the Prosecutorial Services. Merrimack County Attorney Michael Th. Johnson stated they had lost the town of Northfield due to some changes in administration, and that he was working with a new administration to get Northfield back on board.

Representative Whittemore wanted to know where the Sheriff's cruiser revenue came from. Accountant Richard Zack indicated that the revenue comes from the sale of cruisers.

Representative Shaw stated that the Deed's revenue is low. Commissioner Stuart Trachy responded that the level of activity is lower than last year. Commissioner Trachy recommends reducing the Register of Deeds revenue line item.

Discussion followed on past Salary Study Committees. Representative Lockwood noted that this was on the agenda and would be discussed further in the meeting.

Representative Whittemore asked about the Cruiser Revenue. Sheriff Jordan indicated it consisted of the selling of cruisers and the rental of cruisers to towns.

Representative Shaw asked where the bailiffs are included in the Sheriff's budget. Sheriff Jordan responded that they are under personnel. Discussion followed on the bailiffs and their pay schedule.

Representative Lockwood noted that the County Attorney's budget is over 50%. Accountant Richard Zack noted that some employees in the County Attorney's office have switched their Health Insurance coverage from single to family, and that retirement has been over-stated in error.

Representative Shaw showed some concern regarding the Register of Deeds supplies line item at 16%. Commissioner Trachy noted they may have to do a transfer to another line item at a later date and were conserving the supplies line item.

Representative Lockwood asked if 911 will have a negative impact on the Sheriff's department. Sheriff Jordan responded no, if anything it will be positive.

Representative Rogers questioned if Corrections Superintendent Carole Anderson would have a problem with the Auto Maintenance line item. Superintendent Anderson projected that costs would probably be higher than budgeted.

Representative Shaw asked if the inmates were making their co-payments for medical services. Corrections Superintendent Carole Anderson answered affirmatively and indicated that the program is working very well.

Representative Shaw commented on the population of the Corrections Facility. Corrections Superintendent Carole Anderson stated that this was her "down" season.

Representative Rogers questioned if the State is buying beds from the County. Corrections Superintendent Carole Anderson responded yes,

the Commissioners have approved this, and that negotiations are underway with the State.

Representative Kennedy asked if the Federal Government is buying holding facilities. Corrections Superintendent Carole Anderson stated that the County does hold U.S. Marshall inmates for \$55.00 a day.

Representative Whittemore asked how many people are currently in the Diversion Program. Adult Diversion Director Leigh Freire responded 54 people, with 8 having recently graduated. Representative Whittemore then asked if Leigh Freire sees any repeat offenders. Leigh Freire stated that since graduations have only recently begun it is too early for statistics on recidivism.

Representative Lockwood asked for an update on the Merrimack County Farm Agriculture project. Corrections Superintendent Carole Anderson noted that the flowers were sold to County employees, Cities, Towns and Municipalities. The Merrimack County Farm is working on a project with a local farmer, Mr. Sanborn, in restoring coaches in the vacant barns at the Merrimack County Farm. There are no retail functions taking place at this time. The Hay and Cordwood programs are still active.

Discussion took place regarding the taxes on the Merrimack County Farm. Commissioner Stuart Trachy stated this has been looked into by County Administrator Carol Haessly in cooperation with Cooperative Extension Forester Karen Bennett. Representative Shaw noticed Cooperative Extension was at 75% of budget and asked why. Accountant Richard Zack answered there is a 3rd Quarter payment included in this figure.

Representative Lockwood made a motion to accept the Second Quarter Revenue/Expenditure Report. Representative Whittemore seconded that motion. The motion carried on a voice vote.

Commissioner Stuart Trachy explained the increases/decreases of the Supplemental Budget. Discussion followed.

Representative Whittemore made a motion to recommend the 1995 proposed supplemental budget to the full Delegation. Representative Nichols seconded the motion.

Representative Lockwood made a motion to amend the 1995 Supplemental Budget by striking \$21,500 from registered nurses and \$12,500 from CNA's for a total of \$40,000. Representative Shaw seconded the motion. In a show of hands, the motion failed 5 to 3.

A vote was taken on the original motion by Representative Whittemore seconded by Representative Nichols to accept the Supplemental Budget without an amendment. In a show of hands the motion passed 7 to 1.

Representative Lockwood made a motion to create a Salary Committee to develop and bring forward a salary schedule for the County Attorney.

Representative Langer seconded the motion. In a show of hands the motion carried on a 7 to 1 vote. Representative Lockwood will appoint the committee. Discussion followed.

Accountant Richard Zack stated the Treasurer's office used Grzelak & Company as auditor's and would like to keep using them.

Representative Shaw made a motion to accept the Accountant's request. Seconded by Representative Lockwood. The motion passed unanimously. Seeing there was no other business to come before the Executive Committee, Chairman Weeks adjourned the meeting at 12:25 p.m.

Respectfully submitted,
Matthew Newland
Acting Clerk,
Executive Committee

Public Hearing, September 22, 1995

Chairman Lockwood called the Public Hearing to order and read the public notice of the meeting.

Chairman Lockwood asked if any member of the public wished to present oral or written testimony regarding the 1995 Supplemental Budget.

Chairman Lockwood, seeing that no member of the public wished to speak, closed the Public Hearing at 1:15 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Executive Committee

Delegation Meeting, September 22, 1995

Representatives Adams, Barberia, Buessing, J. Chandler, Daneault, DeStefano, Feuerstein, Fraser, Holmes, Langer, Lockwood, Morrill, Newland, Nichols, Owen, Shaw, Warner, Weeks, Whittemore, Willis, and Yeaton were present.

Chairman Lockwood called the meeting to order at 1:15 p.m.

Chairman Lockwood asked Chairman of the Board of Commissioners Stuart Trachy to address the Merrimack County Supplemental Budget Resolution.

Commissioner Trachy stated the Board of Commissioners are requesting the Delegation to accept the proposed resolution due to the fact the Commissioners have more information and more revenues available to us today then they previously did back when the budget was adopted in March. The Budget Resolution will address increases and

decreases in spending as well as increases and decreases in revenues.

Commissioner Trachy stated that the Board is recommending an increase in Delegation Expenses do to a personnel matter that the Delegation is currently addressing.

Commissioner Trachy stated that the increase in Court Maintenance Special Projects is due to Roof repair at the County Administration Building in Concord. We originally thought we may be able to do this with a larger bond issue but that will not be done now so the Commissioners are asking for this increase. Also included in the \$45,000 is repairs to the Courtyard at the Concord Complex.

Commissioner Trachy stated that for the Nursing Home Nursing Personnel the Commissioners are requesting \$125,000 and \$15,000 for Laundry Personnel. Commissioner Trachy stated that any questions could be answered by Nursing Home Administrator Tom Matzke but basically there are far more needs because of the types of residents that we receive at Merrimack County Nursing Home and those increase needs are reflected here in the increase in personnel. At this time, Commissioner Trachy stated that on the revenue side the reason that the County gets the \$1,015,478 is that it is recognized that Merrimack County Nursing Home is responsible for heavier care patients. Commissioner Trachy stated that it is nice to receive the revenue but also there are corresponding increases in personnel.

Commissioner Trachy stated that the Commissioners are asking for a reduction in the Corrections Personnel of \$80,000 because the Board is predicting that the account will be underspent by that amount. The Adult Diversion Placement Services will be offset by revenues listed down below which is reflecting a grant that the County received after the budget was adopted.

On the revenue side of the Resolution, Commissioner Trachy stated that the Nursing Home Medicaid Transfer reflects funds received by the federal government based on the fact that our nursing home is getting one of the largest allocations of funds.

Commissioner Trachy stated that the balance has been refined in the Fund Balance over the figure given in March.

Commissioner Trachy stated the revenue for the Farm is increased due to the auction which brought in far more revenues than was originally anticipated. The Corrections revenue of \$20,000 is due to a number of correctional accounts that are showing stronger revenues than anticipated due to the fact the County has more prisoners paying their share in terms of room and board because of work release and more federal prisoners. It is a collection of accounts that represent this revenue.

Commissioner Trachy stated that under the Register of Deeds, the Commissioners originally asked the Executive Committee to decrease projected income from \$730,000 down to \$650,000 which was a net reduction of \$80,000 but at the appropriate time the Commissioners will offer a further amendment to reduce those revenues only to \$40,000 as Registrar of Deeds Kathi Guay felt that things were picking up in the Registry.

Commissioner Trachy stated that according to the Treasurer's Department the County would not be receiving the amount of money from the State for the Escheats account so we are asking for a reduction of \$15,000 in the Treasurer's Miscellaneous account.

Chairman Lockwood asked if there were any questions or comments for Commissioner Trachy in regard to the Supplemental Budget. No questions or comments.

Chairman Lockwood called upon Chairman of the Executive Committee John Weeks, Jr. for a report of the Executive Committee.

Representative Weeks stated that the Executive Committee approved the Supplemental Budget Resolution as presented on July 20, 1995.

Representative Weeks moved that the Delegation adopt the Supplemental Budget Resolution of Roman Numeral One. Seconded by Representative Willis. Voice Vote unanimous; motion passed.

Representative Weeks moved that the changes in revenues of the Supplemental Budget Roman Numeral Two be approved. Seconded by Representative J. Chandler. Discussion followed.

Chairman Lockwood called upon Kathi Guay Registrar of Deeds to comment on the decrease in revenue in her department. Kathi Guay stated that when the original figure of \$80,000 was put together business was not very good. It has since picked up and she felt that the figure of \$40,000 at this point in time may be a little high but would rather be a little high now then be too optimistic.

Representative Whittemore questioned if the figure of \$80,000 should be changed to \$40,000 now.

Motion made by Representative Whittemore to amend \$80,000 to \$40,000 for the Register of Deeds. Seconded by Representative Morrill. Discussion followed.

Representative J. Chandler questioned if the change from \$80,000 to \$40,000 should we also subtract from the bottom line figure in Roman Number Two.

Commissioner Trachy stated the change would not be a subtraction in Roman Number Two.

Chairman Lockwood stated that the change to the bottom line figure in Roman Numeral Two should be amended to add \$40,000 which would give a figure of \$1,094,395.

Motion made by Representative Whittemore to amend Roman Numeral Two changing \$80,000 to \$40,000 under Register of Deeds and amending the bottom-line figure to \$1,094,395. Seconded by Representative Morrill. Voice Vote Unanimous; motion Passed.

Representative Weeks read Roman Numeral Three of the Supplemental Budget Resolution as follows:

“Be it further resolved that the total appropriation for 1995 being in excess of the total estimated revenues in the amount of \$12,331,038, the Treasurer shall issue his warrant to the several towns and cities in the County for this amount pursuant to NH RSA 29:11.”

Representative Weeks moved that the Delegation Adopt Roman Numeral Three of the Supplemental Budget Resolution. Seconded by Representative Whittemore. Discussion Followed.

Representative Shaw moved that the figure of \$12,331,038 in Roman Numeral Three be amended to \$12,291,038. Seconded Whittemore. Voice Vote Unanimous; motion Passed.

Representative Whittemore asked Commissioner Trachy if the figure in Roman Numeral Three represents the amount to be raised by taxes.

Commissioner Trachy stated that the figure of \$12,291,038 would be the amount send to the towns and cities for taxes. Discussion followed.

Motion made by Representative Weeks to adopt Roman Number III of the Supplemental Budget, seconded by Representative Whittemore with

amended figure. Voice Vote Unanimous; motion Passed.

Motion to approve entire Supplemental Budget Resolution as amended was moved by Representative Weeks. Seconded by Representative Fraser. Roll Call Vote 21 to 0; motion Passed.

Chairman Lockwood requested Representative Langer to give a report of the County Attorney's Salary Policy Committee.

Representative Langer stated that the County Attorney's Salary Policy Committee came up with the following recommendations to the Delegation:

1. **That the Delegation of Merrimack County indicate a salary range schedule for the position of County Attorney;**
2. **That the Delegation of Merrimack County create a range schedule beginning at \$52,000 with increases in increments of \$4,000 per biennium up to a maximum of \$68,000.**

Representative Langer stated that because the Executive Committee gave this change to the County Attorney Salary Policy Committee, the Committee feels it would be more appropriate that the Executive Committee should receive it and act on it prior to the full Delegation.

Representative Langer moved that the matter of the County Attorney's Salary Policy Committee be placed on the agenda for the next Executive Committee meeting.

Representative Shaw asked if the Delegation needed any legislation in order to act on the Salary Policy Committee's recommendations.

Representative Langer stated that the Committee did not feel it needed legislation as Sullivan County

is currently doing this without any problems. The reason for having a salary schedule would be so that a person running for the position would know what the salary would be for each step.

Chairman Lockwood stated that in his option that any resolution that the Delegation passes regarding salary schedule would remain in effect until any subsequent Delegation voted differently or until some other changes were made. The Delegation would have the authority to accept or reject or modify this resolution or they can also throw it out two years down the line as it sees fit. For this reason, I do not see a need for legislation. It still remains in the hands of the Delegation. I would think that a new policy would have an effective date and state the resolution or policy would stay in effective until it is changed.

Representative Whittemore stated that during the County Attorney's Salary Policy Committee meetings it was discussed whether the Committee should be reviewing the salaries of other elected officials.

Representative Langer stated it was the option of the Committee that the charge to the Committee be expanded to cover all of the elected officials and at the time of the Executive Committee we will ask that of them.

Chairman Lockwood recognized a request by Sheriff Chester Jordan for Dispatch Capital Reserve Resolution.

Sheriff Jordan explained his request. Sheriff Jordan stated it would be a use of capital reserve money in the dispatch system. Capital reserve money is made up by money left over each year in our dispatch budget. The dispatch budget is made up of users fees. Those towns using a dispatch pay a fee, money left over goes into the capital reserve. Over the last year we have received concerns from various agencies due to poor reception from

portable radio traffic to towns we dispatch. We have investigated the problem, ran various tests, and found a weakness in our radio system. The least expensive solution is the purchase and installation of two Link Control Repeaters. These would be placed on Craney Hill in Henniker and Catamount Mountain in Pittsfield. These sites will provide much better coverage for the problem areas. These repeaters are designed to enhance portable traffic, and work similarly to the repeater on Kearsarge Mountain.

Representative Newland asked if the towns would have to replace their equipment.

Sheriff Jordan stated that the update would fix the problem and the towns would not need to replace equipment. Hopefully this would be a permanent solution.

Representative Weeks asked Sheriff Jordan if the capital reserve funds were monies put aside each year.

Sheriff Jordan responded that the capital reserve funds is made up of monies left over each year from the dispatch budget. Money that did not go back to the users is put in the capital reserve fund so that the cost to fix repairs is offset without increasing the towns cost and without increasing taxes.

Representative Langer asked Sheriff Jordan how is it determined when charging each town for dispatch services. Sheriff Jordan stated it was a users percentage fee in determining the cost to a town or city.

Representative Whittemore asked Sheriff Jordan how much money did the County loan dispatch for this service and how much of that money has come back to the County.

Sheriff Jordan stated that the County loaned dispatch \$110,000 and of that \$40,000 has come

back in. Sheriff Jordan stated approximately \$10,000 a year comes back in.

Motion made by Representative Feuerstein to adopt the Dispatch Capital Reserve Resolution. Seconded by Representative J. Chandler. Voice Vote Unanimous; motion Passed.

Chairman Lockwood stated that the Delegation Meeting is one person shy of a quorum. If there are no objections to any of the votes made at this meeting then they would stand. If objections are made then the Delegation would have to vote on each again.

Chairman Lockwood briefed the Delegation on a meeting that was held earlier this morning with the Court Accreditation Commission and the Merrimack County Commissioners and County Administrator. Chairman Lockwood called upon Commissioner Trachy to inform the Delegation of the background to the meeting.

Commissioner Trachy stated that the County Commissioners have been working with the State over the last two years to reach some kind of accommodation to their space needs because the Superior Court is very crowded. They need more court space and office space. The County has engaged an architect and the State has engaged an architect. The County told the State that if they came up with a reasonable plan that would accommodate their needs for ten years that the County would then make arrangements to move our people out of the County Courthouse so that the State would have more space available to have a normal operation in the Courthouse. The County then would make arrangements to house our personnel else where. The County became concerned at one point that the State was looking to drop any plans with the County and go for a site acquisition and a new courthouse for Merrimack County. We met with the State Accreditation Commission today and I think one of the things that

came out of the meeting is that there was a breakdown in communication. It was a productive meeting this morning and there is a meeting scheduled for October 4 with some of the Merrimack County Judges. The Commissioners are pursuing this and it involves space issues of parking and space issues of relocating some of our personnel that being the Treasurer's Office and Human Services.

Representative Whittemore stated that the parking space issue has been ongoing for years.

Commissioner Trachy stated that the Commissioners are currently working with the City of Concord. The City Counselors will be asked in the near future to release the County from a deed restriction. The County owns the land where it can expand the parking lot but the City of Concord has a deed restriction on that land. Once that is done then the County would be able to have some design work done for spacing needs.

Representative Whittemore asked if the space in question in south of the Courthouse. Chairman Trachy responded, "yes."

Representative Weeks stated that it has been brought to his attention by Representative Nichols that the disposition of the Salary matter for the County Attorney may not adequately address the needs of the County Attorney on a timely basis. With the Chairman's approval, I would ask Representative Nichols to address the Delegation as to what has come to her attention.

Representative Nichols stated that when the issue of the County Attorney's salary came up, the County Attorney was sitting next to her. When it was determined when the Delegation would be meeting again, County Attorney Michael Johnson pointed out that it would be too late for him if we waited for the next Delegation meeting to vote on it, because if he is not going to be the County Attorney he wants to

start working in December on what his future activities are going to be. I wondered if there is any way we can possibly do it today.

Chairman Lockwood asked how many members of the Executive Committee were present. Ten members were present. Chairman Lockwood stated that there was a quorum present and called for a recess in the Delegation meeting.

Representative Newland objected to the recess stating that he felt the Delegation was being blackmailed in that Michael Johnson would leave if we do not give him a raise before December.

Chairman Lockwood stated that the matter would be discussed by the Executive Committee and then the Committee would come back with a recommendation.

The Delegation meeting recessed at 2:00 p.m.

The Delegation meeting reconvened at 2:10 p.m.

Chairman Lockwood stated the issue of the County Attorney's salary would be brought forward in the future at the next Executive Committee meeting subsequent to that as soon as possible there will be another Delegation meeting scheduled.

Representative Owen wanted to know how many representatives were aware of the Merrimack Valley Flood Control Commission. This Commission has responsibility to make sure that towns that were affected by the flood control projects of the past several years are reimbursed lost revenue when they were trying to save Massachusetts shores. The State of New Hampshire and State of Massachusetts along with the Federal government made a pact to insure that those towns were reimbursed the lost revenue. Now due to a footnote in the State budget the State of New Hampshire may not reimburse these towns in the amount of approximately \$400,000. This amounts to three

percent (3%) of the Hopkinton town budget alone. Representative Owen is hoping the Merrimack County Delegation would be able to take some action by recommending to the Governor that he drop this footnote.

Representative Warner stated he did not know how many towns are affected by the Flood Control Commission. Representative Warner is not sure how wide-spread this problem is in Merrimack County. Representative Warner stated that we need to put pressure on the Governor to persuade him to get what is due to our towns in Merrimack County.

Representative Langer asked Representative Warner if the towns have been reimbursed in the past.

Representative Warner stated that towns have been paid in the past but only by the State of New Hampshire. The State of Massachusetts is ten years in the rear.

Chairman Lockwood appointed Representatives, Owen, Langer, Warner, Morrill, and Chandler to the subcommittee to research the matter of the Flood Control Commission and to come back to the Delegation with a recommendation. Representative Warner will chair the subcommittee.

Representative Whittemore motioned to adjourn the meeting of the Delegation. Seconded by Representative Warner. The meeting adjourned at 2:15 p.m.

Respectfully submitted,
Mary C. Holmes, Clerk
Merrimack County Delegation

Executive Committee Meeting, October 13, 1995

Chairman John F. Weeks called the meeting of the Executive Committee to order at 10:05 a.m.

Representatives Daneault, DeStefano, Langer, Lockwood, Newland, Nichols, Weeks, Whittemore and Willis were present.

In Representative Mary Holmes' absence, Representative Weeks appointed Representative Avis Nichols as Acting Clerk.

Representative Weeks read the Public Notice of the meeting.

Representative Langer read the minutes from October 2, 1995 meeting of the Merrimack County Attorney Salary Policy Committee.

Representative Whittemore moved adoption of the Merrimack County Attorney Salary Policy Committee Report. Representative Lockwood seconded the motion.

Representative Lockwood asked about the wording of #3 in the report.

Representative Langer stated it reads the same as the policy in Sullivan County.

Representative Lockwood wanted the minutes to reflect that there will be no change in salary during the term of office.

Representative Langer stated that once established, a new County Attorney would follow the five step schedule, which would increase by \$4,000 on January 1st of each subsequent elected term until a sixth term, at which time the salary would be \$68,000.

Representative Nichols expressed concern about committing other Executive Committees or Delegations twelve years from now.

Representative Langer responded that Executive Committees and future Delegations can always change the policy.

County Attorney Michael Th. Johnson said that #3 reflects the statute which prohibits changing the salary during a term of office.

Representative Lockwood moved to strike #3. Representative Langer seconded the motion.

The Executive Committee voted unanimously to delete #3 from the report.

Representative Willis asked if this policy will go in to effect this January.

Representative Weeks responded "no" not until 1997.

Representative Langer made a motion to accept the Merrimack County Attorney Salary Policy. He stated that it was not fair to study just this one area, and his motion included charging the Committee with a review of all County Elected Officials.

Representative Lockwood supports this motion, but would exclude the County Attorney so this position is not studied again.

Representative Willis noted the same steps need to be established for others as well.

Representative Langer stated, that is the Committee's intent.

Representative Newland asked what the Chairman's intent was as far as presenting this to the Delegation. Would it be just the County Attorney or as a package proposal for all County Elected Officials.

Representative Weeks stated it could be presented at the review of the 3rd Quarter financial report.

Representative Newland stated on behalf of the taxpayers, he did not feel the Committee should

meet only for just this one issue; it could be done at the December meeting.

Representative Lockwood stated he has no intent to call a special meeting on just this one item and that he supported Representative Newland's comments.

Representative Newland stated that in all fairness, all Elected Officials should be considered at once.

Representative Weeks noted that the timing on this is crucial due to the County Attorney making his professional plans for the future.

County Attorney Michael Th. Johnson stated that the salaries that are set have been politicized in the past and every two years should be set by the Executive Committee before filing time. He also stated that the salary proposed in the Committee report is comparable to the State and City positions.

Representative Weeks asked what the time frame would be for the Salary Committee to report on other County Elected Officials Salary.

Representative Langer answered that his Study Committee is working on salaries for January 1, 1997 and is not required to come back with the figures until sometime in June.

Representative Lockwood addressed the Chairman, and stated there are two regular Delegation meetings before June and he would like to see the Salary Study Committee complete its work for one of those meetings. Discussion followed.

Representative Weeks noted that other Elected County Officials need time as well to prepare for their future.

The Executive Committee voted unanimously to recommend the Committee's Salary recommendations for the County Attorney, in

addition to expand the Committee's charge to review the salaries of all County Elected Officials.

Representative Langer set the next Elected Officials Salary Study Committee meeting for October 27, 1995 at 10:00 a.m. at the Administration Building, Conference Room #1. A memo will go out to all Committee members.

Representative Whittemore mentioned that the HB 32 will hit Merrimack County hard.

Representative Lockwood indicated he spoke to John Disko, Director of the NH Association of Counties, on this issue and stated he would like Mr. Disko to attend the next Executive Committee meeting to explain the impact of HB 32.

Representative Weeks thanked Representative Langer's Salary Study Committee for all their hard work.

Seeing there was no other business to come before the Executive Committee, Chairman Weeks adjourned the meeting at 10:50 a.m.

Respectfully submitted,
Avis Nichols
Acting Clerk,
Merrimack County Delegation

Executive Committee Meeting , November 3, 1995

Acting Chairman Randall Shaw called the meeting to order at 10:05 a.m.

Representatives Daneault, DeStefano, Langer, Lockwood, Newland, Nichols, Rogers, Shaw, Whittemore, and Willis were present.

Accountant Richard Zack commented on the Third Quarter Revenue/Expenditure Report. Mr. Zack stated that in general the Revenues are close to budget, and Expenditures are below budget, with a

surplus at year end. He further commented on the format of the report which has slightly changed since Second Quarter; this change was requested by Grzelak & Company, the auditors for Merrimack County.

The Committee reviewed and discussed the Third Quarter Revenue/Expenditure Report.

Representative Lockwood asked if there has been any impact with the new 911 system. Sheriff Chester Jordan stated, only a positive impact.

Representative Lockwood wanted to know how the renovations were going with the Administration Building. Commissioner Trachy commented that things are looking good. Bricks for the courtyard will be completed by the end of the year. The roofing bid has been awarded and work will begin soon. Merrimack County has agreed to vacate the court premises to accommodate the State. The State of NH will provide plans on their space needs in the near future.

Representative Shaw questioned if there would be an excess on Board & Care of Children. Human Services Director Thomas Wentworth explained that due to the State billing for medical costs there would be a surplus in this account.

Representative Whittemore asked if the County would still receive Federal money for the Adult Diversion Program. Corrections Superintendent Carole Anderson stated funds will end as of July 1996.

Representative Shaw questioned why Residential Properties is only 16% expended at this time. Accountant Richard Zack stated taxes have not been paid.

Representative Lockwood inquired on the status of the Inmate Medical Co-Pay Program. Corrections Superintendent Carole Anderson stated the

program is going very well. The number of calls have been cut in half, and the overall costs have been reduced.

Representative Shaw was concerned that \$1800.00 has been allocated for fuel under the Waste Water Treatment Plant line item and has not been spent. Nursing Home Administrator Thomas Matzke responded that there is surplus fuel from last year to use before refilling.

Representative Shaw then asked if the overall Nursing Home expenditures will be going down. Nursing Home Administrator Thomas Matzke stated there are a lot of issues that play a major roll in this figure. He further stated, the figures will be very close this year.

Representative Nichols questioned why the delegation expenses were so high. Commissioner Trachy explained this is due to personnel hearings. Commissioner Trachy noted more money will have to be transferred into this account by year's end.

Representative Nichols requested explanation of the new line item entitled Banking & Cash Management. Accountant Richard Zack responded that this was processing of checks and deposits. Mr. Zack stated the County changed banks and by doing so, has saved money.

Representative Langer noted an error found on page 12 of the Third Quarter report. Accountant Richard Zack apologized and indicated he would correct it.

Representative Lockwood made a motion to accept the Third Quarter Revenue/Expenditure Report noting that the adding error would be corrected. Representative Daneault seconded the motion. Voice vote carried.

Representative Langer made a motion for the Salary Study Committee to establish a range for the

position of County Attorney. Representative Lockwood seconded the motion. Voice vote carried.

Representative Langer made a motion recommending the present County Attorney be placed at the top of the salary scale at \$68,000, and a newly elected Attorney to begin at the bottom of the scale at \$52,000. Representative Whittemore seconded the motion.

Representative DeStefano agreed that there needs to be an increase in the present County Attorney's salary, but is concerned why it has to be set at the top. This would make the County Attorney the highest paid by \$8,000, and \$8,000 less then the Attorney General.

Representative Nichols remarked the County Attorney will be the highest paid because his term has saved the County money and that Michael Johnson is a hard worker. Representative Nichols stated we have a scale, we adopted a scale, let's use it.

Representative Langer noted he did not vote as Chairman of the Salary Study Committee, but feels an increase of \$16,000 is high. The Salary Study Committee's charge was not to set a salary, but to recommend a scale.

Representative Whittemore supports Representative Nichols statement, the County Attorney is doing a good job.

Representative Lockwood noted he is in favor of the motion. The value we receive from the County Attorney out weighs the cost for the salary increase. The value we get, warrants the salary we are recommending.

Representative Rogers stated she is concerned about future delegations.

Representative Lockwood stated the current delegation members cannot tie the hands of future delegations.

Representative DeStefano announced he had just left a rotary meeting and the feeling is that \$16,000 is alot for one year. Representative DeStefano is opposed to this increase.

Representative Newland was asked to read the motion back to the committee. Representative Newland read the motion to read as follows: To recommend the present County Attorney be placed at the top of the Salary Scale at \$68,000, and a newly elected Attorney begin at the bottom of the scale at \$52,000.

Roll call vote failed 5 to 4. Meeting adjourned at 11:00 a.m.

Respectfully submitted,
Matthew Newland
Acting Clerk
Merrimack County Delegation

Delegation Meeting, November 3, 1995

Representative Lockwood called the meeting to order at 11:05 a.m.

Representatives Adams, Brown, C.Chandler, J.Chandler, Coughlin, Daneault, DeStefano, Dunn, Feuerstein, Fraser, Jacobson, Kennedy, Lamache, Langer, Lockwood, MacKay, Moore, Morrill, Newland, Nichols, Owen, Patenaude, Pfaff, Pitman, Rogers, Shaw, Varsalone, Warner, Whalley, Whittemore, Willis and Yeaton were present.

Representative Langer issued the report from the Salary Study Committee. On October 13, 1995, the Executive Committee voted unanimously to recommend a Salary Range for the position of County Attorney.

Representative Shaw made a motion to recommend the Salary Scale for the position of County Attorney. Representative Willis seconded the motion.

Representative Kennedy requested this information go back to the Salary Study Committee for fine tuning.

Representative Adams wanted to know the rational behind setting up these step rates. Representative DeStefano replied, the Salary Study Committee went on a similar schedule as Sullivan County.

Representative Lockwood stated this information presented to us today is only to be recommended not voted on.

Representative John Chandler stated that in the past, salaries were fixed before June. Representative Chandler questioned whether or not this issue would be brought up again. County Administrator Carol Haessly stated the issue will be brought forward when adopting the final budget.

Representative Charles Chandler stated we were in a time warp and this was taking place too soon. County Administrator Carol Haessly responded this matter has to be resolved before the filing date in June of 1996. Representative Charles Chandler asked if this would be the last action taken on this subject.

Representative Shaw responded this meeting is to get a firm commitment.

Representative Moore stated that there will be salary range problems no matter what the experience. Salary ranges are set to start at the bottom and work toward the top. We are not making rational decisions here, we should be basing our decision on terms, not experience.

Representative Langer stated the range was established based on the Assistant Attorney General's Salary.

Representative Newland read the law from the R.S.A.

Representative Jacobson noted: First being, the law states the Delegation set a salary. Second being, this does not go into affect until January 1997. We as a Delegation cannot impose on a new delegation. It can only be a non-binding resolution. Discussion followed.

Representative Lamache questioned whether or not other benefits were considered in this salary.

Representative Langer stated the committee did not consider any benefits.

Representative Lamache wanted to know how the salary scale schedule compared to other Counties. Representative Langer stated he did not have this information.

Representative Pfaff explained setting steps can help us on two levels. The first being the present County Attorney would know where he stood, and the second being is that the Delegation can lower the salary for a rookie out of law school.

Representative John Chandler noted he is in favor of this, but the salary is set too high.

Representative Miriam Dunn suggested the Delegation adopt the salary scale as is and amend at a later date. Representative Lockwood agreed with this comment.

Representative Adams asked if passed, what is the next order of business. Representative Lockwood answered to expand the Salary Committee to study other elected officials.

A roll call vote was taken on the recommended Salary Scale, motion passed 20 to 9.

Representative Shaw made a motion to expand the Salary Study Committee to include Register of Deeds and Sheriff. Representative Kennedy seconded the motion. Motion passed 29 to 0 by roll call vote.

Representative DeStefano made a motion to set the Merrimack County Attorney's salary to \$60,000. Representative Daneault seconded the motion. Motion passed 15-10 by roll call vote.

Representative Kennedy moved to amend the motion of \$60,000 to \$68,000. Representative MacKay seconded the motion. Motion passed 16-10 by roll call vote. Discussion followed.

Representative Whittermore explained that some of the surrounding Chiefs' of Police were supporting the County Attorney and agree with the Salary Committee's recommendations.

Representative Charles Chandler stated due to a conflict with his professional career he will not vote, but does indeed support the amended motion of \$68,000.

Representative Newland urges all to consider the fact that this is only a recommendation and that we will have to decide again in March as to what the salary will be.

Representative Jacobson conveyed he is very disturbed with this motion. Parliamentary Inquiry from Representative Langer, let the record state that this is a recommendation not an action.

Representative Owen asked what the status was on the Flood Control money. Representative Lockwood stated the Flood Control money has been returned to the State of NH. Further reports on this subject will be forwarded as soon as they are available.

Meeting adjourned at 1:10 p.m.

Respectfully submitted,
Matthew Newland
Acting Clerk
Merrimack County Delegation

Executive Committee Meeting, December 18, 1995

Chairman John F. Weeks called the meeting of the Executive Committee to order at 10:00 a.m.

Representatives Daneault, Shaw, Rogers, Whittemore, Weeks, Lockwood, and Langer were present.

In Representative Mary Holmes' absence, Representative Weeks appointed Representative Ray Langer as Acting Clerk.

Treasurer Charles T. Carroll is requesting of the Executive Committee to borrow thirteen million dollars (\$13,000,000) for Tax Anticipation Notes.

Representative Langer made a motion to accept the Resolution.

Representative Shaw seconded the motion. Voice vote carried.

Representative Shaw questioned where the Treasurer's office borrows from, and inquired on the interest rates. Commissioner Trachy stated this process goes out for bid, and then the County awards the bid to the lowest bidder.

Accountant Richard Zack explained that fifty four thousand one hundred and eleven dollars (\$54,111) needs to be transferred from the Tax Anticipation Note Interest Account.

Representative Whittemore questioned why this would come out of the Tax Anticipated Interest Account and not out of the Surplus Account. Accountant Richard Zack explained that the interest rate on the Tax Anticipation Note is low right now, and surplus is considered revenue.

Representative Lockwood asked why the request for small items such as \$3,\$17,\$32 etc. Accountant Richard Zack responded that some departments do have these balances and this is done so everything is covered during the year.

Representative Whittemore asked if this was all of the transfers. Accountant Richard Zack stated at this time, yes.

Representative Langer made a motion to accept the transfers. Representative Whittemore seconded the motion. Voice vote carried.

A discussion followed on the Sub-Committee schedule.

Representative Langer reported on the December 13th Salary Study Committee Meeting, and that the Committee would like to recommend to the Executive Committee to have a salary range schedule in place for two elected positions, Register of Deeds and Sheriff. Representative Langer made a motion to establish a salary range scale for the Register of Deeds and Sheriff. Seconded by Representative Daneault. Motion passed 5 to 2.

Representative Shaw questioned the appropriateness of setting salaries on a range basis, and whether or not such a principle should require an opinion from the Attorney General.

Representative Lockwood stated he thought the Attorney General had issued a statement regarding this procedure.

County Attorney Michael Johnson stated he felt there was some confusion in constitutionality, the Delegation cannot bind the hands of the next Delegation. Discussion followed.

Representative Lockwood announced he would like to have more discussion on the Sub-Committee schedule. Representative Lockwood also noted he would like to make a change.

Chairman John F. Weeks made a motion to adjourn at 10:30 a.m. Seconded by Representative Daneault.

Respectfully submitted,
Ray Langer
Acting Clerk
Merrimack County Delegation

Public Hearing, December 18, 1995

Chairman Robert Lockwood called the Public Hearing to order at 11:00 a.m.

Chairman Lockwood called upon Commissioner Trachy to give an overview of the 1996 budget. Commissioner Trachy stated that overall spending showed a decrease of one thousand seven hundred dollars (\$1,700), and a 2.8% increase in property taxes. Commissioner Trachy noted there were modest increases in salaries, no reduction in personnel, and the biggest hit this year will be the approval of HB32. This will increase the rate at the Merrimack County Nursing Home, and also an increase for Medicaid residents. Commissioner Trachy further explained the Commissioners are projecting a \$500,000 surplus in 1995, which will become revenue surplus in 1996. Also, some increases include a 6% funding grant for the Juvenile Diversion Program, County Attorney will be adding a new grant in 1996, maintenance will show a decrease due to the Courthouse roofing project. In closing, Commissioner Trachy stated that

Merrimack County is presenting a responsible budget for 1996.

Chairman Lockwood explained the process of the Budget to the members of the public. Chairman Lockwood then called on members of the public to speak.

J.D. Colcord, Selectmen from the Town of Warner, asked the Merrimack County Delegation to carefully consider the Budget and to hold any expenditures to a minimum so that the tax rate will not experience an increase. Mr. Colcord also asked if it was necessary to collect taxes once a year. Mr. Colcord suggested Merrimack County consider collecting taxes twice a year.

James Moreland, Selectmen from New London, is concerned about the Personnel line item Mr. Moreland would like the Delegation to look into the amount of increase in personnel.

Commissioner Trachy stated it would be a great asset to the County to collect taxes twice a year, but that the cities and towns of Merrimack County may be concerned with the amount of interest in collecting taxes twice a year.

Seeing no other member of the public wished to speak, Chairman Robert Lockwood closed the Public Hearing at 11:14 a.m.

Respectfully submitted,
Ray Langer
Acting Clerk
Merrimack County Delegation

Delegation Meeting, December 18, 1995

Chairman Robert Lockwood called the meeting to order at 11:15 a.m.

County Administrator Carol Haessly called roll.

Representatives Adams, E. Chandler, J. Chandler, Crosby, Daneault, DeStefano, Dunn, Fraser, Hess, Kennedy, Lamache, Langer, Lockwood, MacKay, Morrill, Nichols, Patenaude, Rogers, Shaw, Warner, Weeks, Whittemore, and Yeaton were present.

Chairman Robert Lockwood noted there is 23 members present, enough for a quorum.

Commissioner Trachy spoke on the Resolution to Authorize County Expenses. Commissioner Trachy noted this is a routine practice and is presented each year.

Representative Whittemore made a motion to accept the Resolution. Seconded by Representative Kennedy. Motion passed unanimously.

Representative John Chandler made a motion to direct the Executive Committee to ask that legislation be introduced to the House to alleviate the loss of income from HB32. Representative John Chandler spoke on his motion and after considerable discussion, Representative Nichols asked if the proposal was directed specifically to recovering any losses to the Nursing Home. Commissioner Trachy addressed the effect of HB32 to the revenues and the proportional share of the eleven million (\$11,000,000) to be received. Merrimack County Nursing Home will only receive six million five hundred thousand dollars (\$6,500,000). Seconded by Representative Whittemore.

Representative Nichols asked if HB32 would effect the County or just the Nursing Homes.

Representative John Chandler stated HB32 would effect the County as well as the Nursing Home since there would be a loss in the Incentive Programs.

Representative Hess questioned what dollar figure will be affected by HB32. Commissioner Trachy

responded, in Merrimack County, costs of the Nursing Home in Boscawen are still increasing, while rates for reimbursement are frozen under the bill. By freezing those rates, some counties did save money. He further explained that Merrimack County did not experience big savings on the expense because we have a big public Nursing Home in the County. HB32 cut out the "efficiency bonus" to counties. Five hundred thousand dollars (\$500,000) usually was divided between the Nursing Homes that saved money as an incentive to keep them efficient. This year the Merrimack County Nursing Home expected to get more than \$340,000. In closing, Merrimack County has seen a three percent reduction in its Nursing Home Medicaid revenue.

Human Services Director Tom Wentworth stated that Merrimack County did try for an amendment of HB32. Of the \$500,000 efficiency bonus being withdrawn Merrimack County received \$300,000. This is a great loss.

Representative Hess questioned what the bottom line would be for Merrimack County. Nursing Home Administrator Tom Matzke answered \$345,000.

Representative Kennedy suggested that a better approach would be to visit the Governor as a group and voice any objections they may have.

Representative Shaw voiced his opposition to the resolution from Representative John Chandler. Representative Shaw mentioned that the Executive Committee has no authority to introduce this resolution to the house.

Representative Adams stated he agreed with Representative Shaw's statement, and asked if the Board of Commissioners reduced any costs in the 1995 budget. Commissioner Trachy stated there were cuts made to the budget, few if any to the Nursing Home. The Board has great confidence in Nursing Home Administrator Tom Matzke.

Representative Whittemore would like to amend the motion to include, requesting members of the Executive Committee to co-sponsor the bill.

Representative John Chandler stated the motion should also include restoring the 1996 incentive program. Representative John Chandler asked the Chairman to change the motion.

Representative John Chandler withdrew his original motion, Representative Whittemore withdrew his second.

Representative Hess made a motion for a new resolution. That the entire delegation encourage & support legislation that restores the efficiency incentive bonus to counties for fiscal year 1996. Representative Hess noted, this resolution should be distributed to the Governor, President of the Senate, and Speaker of the House. Seconded by Representative Whittemore. Voice vote carried unanimously.

Representative Whittemore mentioned he is very concerned with the attendance lately at these meetings.

Representative Dunn stated that members of the Delegation have left early and there was no longer a quorum for voting. Chairman Robert Lockwood responded there will be no more voting at today's meeting.

Chairman Robert Lockwood mentioned he will put together a memo regarding the Sub-Committee meeting schedule.

Representative Adams stated a day schedule is very hard to follow, requesting night meetings if possible. Chairman Robert Lockwood stated the meetings are set up by the Committee Chairpersons.

County Attorney Michael Th. Johnson directed the members of the Delegation to admire the work

displayed by the Adult Diversion Program. County Attorney Michael Th. Johnson stated, this is a critical budget year for the program.

Chairman Robert Lockwood made a motion to adjourn at 12:15 p.m. Seconded by Representative Weeks.

Respectfully submitted,
Ray Langer
Acting Clerk
Merrimack County Delegation

1995 ANNUAL REPORT

MERRIMACK COUNTY COMMISSIONERS

Every year we seek to conserve County tax dollars, maintain County resources, and enhance services to the citizens of Merrimack County. We believe that 1995 was a successful year with respect to all three of these objectives.

As stewards of County taxes we took steps during the year to reduce expenditures and increase revenues. The County Farm in Boscawen had been running average annual deficits of about \$50,000. After months of careful analysis we decided to auction off the registered Holstein cattle, feed, steers, milking equipment and items related to the dairy operation. Northeast Kingdom Sales conducted the auction on March 15th. This eliminated the deficit and yielded \$138,558 for the County general fund. The County Department of Corrections has taken over the farm operation as part of its rehabilitation program and is generating revenue with vegetable, flower, and cordwood programs.

In other cost containment initiatives, we approved a new policy at the County Department of Corrections that requires inmates to contribute toward the cost of their medical care. We also reduced the escalating costs of employee health insurance by replacing our Blue Cross/Blue Shield JY plan with BlueChoice, which saved money for our employees as well. We negotiated a new lease with the New Hampshire Office of Administrative Services to provide additional space for the Merrimack County Superior Court. This required relocating the Treasurer's Office and the Human Services and Juvenile Diversion offices to borrowed space in the County Administration Building.

For the second year in a row a majority of employees at the Nursing Home voted to defeat the International Chemical Workers Union effort to unionize our employees.

On January 19th we approved a 40 year lease agreement with the Penacook and Boscawen Water Precinct so that three permanent wells could be installed on Merrimack County Farm property and a water storage tank could be built behind the Nursing Home. This improved water quality and quantity for all water precinct users, including the County Nursing Home and Correctional facility.

We received permission from the City of Concord to expand parking for the Merrimack Superior Court and the County Administration Building. In September we approved renovations for the roof of the County Administration Building and repairs to the Courtyard.

Our most ambitious effort to enhance services was the construction of a new Special Care Unit at the Nursing Home. The unit was designed as an 8,125 square-foot addition with 24 rooms to accommodate 48 residents with afflictions such as Alzheimer's Disease. The plans also included construction of two new resident dinning rooms and other renovations to improve the facility. In June we awarded R.C. Foss with the bid for construction and the project began.

We are proud of the many services our employees provide to the citizens of Merrimack County. We think that you too will be impressed by their accomplishments as you read the balance of this Annual Report. Together with them we are committed to serve you and strive to improve the quality of life for all of us.

Merrimack County Commissioners
Stuart D. Trachy, Chairman
Kenneth L. McDonnell, Vice-Chairman
Larry J. Boucher, Clerk

1995 ANNUAL REPORT

TREASURER'S DEPARTMENT

Merrimack County has a double "Aa" Bond Rating.

In 1995, Merrimack County shows a surplus of \$786,000.

I would like to acknowledge my gratitude and thanks to my two accountants Richard Zack and Michael Rivard for their outstanding help during the 1995 year.

Our auditors report detailing the County revenues and expenditures for 1995 will be found starting on page 124.

**Charles T. Carroll
Treasurer**

EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Nursing Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1995 the following purchases were made:

FLOWERS	\$ 599.00
VCR'S	438.00
CHRISTMAS PRESENTS	250.00
FUN FEST	650.00
IRONS AND BOARDS	124.00
COMPACT DISC SYSTEM	291.00
PET THERAPY	50.00
TOTAL WITHDRAWLS	\$ 2,920.00

It is with greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll
Trustee of Trust Fund

DONORS	AMOUNT
David Victor	\$ 1,000.00
Richard Merrill	800.00
Jan & Richard Merrill	500.00
Capital City Rotary	200.00
Wyn Richardson	200.00
Rotary Club of Concord	200.00
Rotary Club of New London	200.00
William Perkins	200.00
Mr. & Mrs. Robert Philbrick	200.00
Transplant Unit	150.00
J. Douglas Smart	150.00
Robert Miner	100.00
Lucille Collins	100.00
Donald and Janice Steenbeke	100.00
Rowley Agency	100.00
Arlene Eames	100.00
Allan Whitman	100.00
Winifred Bartlett	100.00
Mr. Dana Prescott	100.00
Susan Saidman	75.00
Mrs. David Bailey	75.00
Mr. & Mrs. James Hayes	75.00
Louise Tosi	75.00
Dorothy Riddle	53.00
Ariene, Darrell Bryant	50.00
Lorraine Parenteau	50.00
Warren, Madeline Cline	50.00
John & Ruth Grappone	50.00
Donald D. Synder, Jr.	50.00
Mrs. Elizabeth Landry	50.00
Unite Beverages	50.00

Margaret Brown	50.00
John & Teresa Cross	50.00
Charles & Lynn Olive	50.00
Marjorie Kimball	50.00
Frederick T. Comstock, Jr.	40.00
J. Douglas Smart	40.00
Ruth Hammen	35.00
Jacqueline Starr	30.00
American Legion Auxiliary	30.00
Beatrice Brassaw	25.00
Eleanor Ebner	25.00
Gertrude A. Rowe	25.00
James, David Carroll	25.00
Mr. & Mrs. Earle Mable	25.00
Mrs. Florence B. Perkins	25.00
Neil Beckett	25.00
Phyllis B. Mosher	25.00
Ralph, Ruth Hunt	25.00
Yankee Book Peddler	25.00
Mr. & Mrs. Charles McLaughlin	25.00
Mr. & Mrs. Leroy Smith	25.00
Mr. Daniel Furtune	25.00
Jim & Rita Irish	25.00
Edna Van McLeod	25.00
Elizabeth Hager	25.00
Thomas Bryant	25.00
Wanda L. Burgess	25.00
Nancy Miner Gruber	25.00
Dorothy Buck	25.00
Mr. & Mrs. Kenneth Mayhew	25.00
Mr. & Mrs. Wilfred King	25.00
Samuel & Martha Jurta	25.00
Mr. & Mrs. Douglas Miniutti	25.00
Will & Carol Lundberg	25.00
Ruth Rufo	25.00
Mrs. Norma E. Morse	25.00
Mrs. Lorence Young	25.00
Mr. & Mrs. James Blaisdell	25.00
Mr. Roger W. Morse	25.00
Mr. & Mrs. Will Routhier	25.00
Mr. & Mrs. Russ Procety	25.00
Margaret Wallace	25.00

Elizabeth Jennings	25.00
Doris Kashulines	25.00
Donald A. Vigue	25.00
Muriel Blake	25.00
Louise Frost	25.00
Harris A. Tucker	20.00
Maureen M. Willis	20.00
Barbara Kelley	20.00
Dorothy M. Clemons	20.00
Mildred Carlson	20.00
Nancy Young	20.00
Mr. & Mrs. C. Allen Fuller	20.00
Mr & Mrs Earnshaw	20.00
Donald Driganti	20.00
James F. Shannon	20.00
Dale & Virginia Nichols	20.00
Carolyn & Maurice Patterson	20.00
Mr. & Mrs. Richard Smilo	20.00
Lola Jones	16.00
Kathleen Carol	15.00
Leighton Tasker	15.00
R. Gilman Stockwell	15.00
Mr. & Mrs. James Gatherum	15.00
Joyce F. Miller	15.00
Mrs. Doris Kasholines	15.00
Mrs. Irene Bennett	15.00
Claudi Baldwin	10.00
Ervin Benson	10.00
Harold, Louise Woodward	10.00
Jean E. Rowell	10.00
Lena George	10.00
Mrs. Harriet R. Ames	10.00
Victoria M. Saunders	10.00
Gerard & Beverly Joyal	10.00
Mary Prescott	10.00
Ernest Raine	10.00
Anne Rice	10.00
Nancy Woodward	10.00
H. Rita Viens	10.00
Edward & Lillian Kurowski	10.00
Jane Bartlett	10.00
Mrs. Lillian Perkins	10.00

Bonnie & Jean Labrack	50.00
Emile Dickner	50.00
Steven G. Preston	50.00
Frederick Perkins	50.00
Arthur & Sandra Jackson	50.00
Marguerite E. Rainville	40.00
Rankin Wright	25.00
Bob and Sarah Sherman	25.00
Preston Trombley	25.00
Frances Desgrosseilliers	25.00
John F. Carey	25.00
Robert & Helen Prescott	25.00
Jeanette O'Connell	25.00
Mrs. Patricia Caswell	25.00
Mr. & Mrs. Everett Raney	25.00
Robert Smith	20.00
Harold A. Smith	20.00
William Dupont	20.00
Mrs. Minnie Maltais	20.00
Lois Woodman	20.00
Helen R. Quimby	20.00
Marjorie & James Gatherum	15.00
Ms. Alice Chapdelaine	15.00
Drs. Gene & Roberta Stearns	10.00
Mrs. Ruth Labontee	10.00
Mr. & Mrs. Carroll French	10.00
Mary Annichiarico	10.00
Margaret Karam	10.00
Elizabeth Jelley	10.00
Alfred Boissy	10.00
V.A. Moscardini	10.00
Mrs. Maurice Carignan	10.00
Lorraine C. Bonk	10.00
Marcell A. Dufour	5.00
F.D. Paro	5.00
Fernand Tessier	5.00

1995 ANNUAL REPORT

OFFICE OF THE COUNTY ATTORNEY

The Office of the County Attorney is staffed by eight full time Attorneys and one part time. Howard Heirich serves as the Deputy County Attorney carrying a full case load as well as assisting in the overall operations of the Department. Susan L. Alfin is responsible for the special prosecution of Sexual Assault Cases, which the majority of cases are child victims. Assistant County Attorney Susan Venus is the special prosecutor for controlled drug prosecution under a grant from the New Hampshire Attorney General. In addition to providing drug prosecution for Merrimack County, she is assigned to assist the northern New Hampshire Counties in Drug Task Force cases. Anthony Shepherd, Richard Lehmann and Andrew Gallagher provide the balance of prosecutorial representation for the office. George Stewart is legal counsel for all Merrimack County Departments and represents Merrimack County on Personnel issues. Through the utilization of "in house" counsel, the County is realizing a significant savings in outside counsel fees for its civil needs.

Merrimack County law enforcement agencies referred 2012 cases to this office in 1995, representing a 37% increase. District Court referrals increased from 430 in 1994 to 572, a 33% increase in 1995.

The District Court Prosecution Pilot Program, which began in 1993, now encompasses 15 towns within Merrimack County. For those towns participating in the District Court Program, an Assistant County Attorney has assumed prosecution for the town's cases in District Court itself. The Attorney is available by page, 24 hours a day, to provide legal advice to the Departments and provides training for them upon request. The participating towns reimburse the County for the cost of the program on

an annual basis. Police Officers, who once spent enormous time attempting to respond to the demands of sophisticated legal arguments and obligations placed upon them as prosecutors in the District Courts, now can devote their energies and talents to provide public safety.

In cooperation with the Merrimack County Adult Felony Diversion Program, the Department of Field Services and the Merrimack County Superior Court, the Academy Program was instituted in Merrimack County. This program offers the defendant, at the time of sentencing, the opportunity to participate in a year-long program of both punishment and rehabilitation designed to supplement or replace incarceration in the first instance. This program is founded on four basic principles: meaningful, demanding and intensively supervised probation can be cost-effective and safe option to incarceration; that only offenders can rehabilitate themselves; that punishment for relapses and infractions would be quick and graduated to fit the circumstance; and that many already existing community based educational, counseling, and self-help courses and programs can be incorporated into a comprehensive program of self-improvement and advantageously used by the offender.

Howard Helrich, Deputy County Attorney was honored as the foremost County Attorney Employee in New Hampshire at the New Hampshire Association of Counties annual meeting held in September of 1995.

Respectfully submitted,
Michael Th. Johnson
County Attorney

1995 ANNUAL REPORT

MERRIMACK COUNTY SHERIFF'S OFFICE

1995 was a successful and progressive year for the Merrimack County Sheriff's Office despite operating in a fiscally conservative climate. Careful monitoring of expenses resulted in the operation coming in under budget at year end.

I offer my sincere appreciation to all County agencies that have assisted the Sheriff's Office. The Delegation has my gratitude for their efforts and continued support relative to the budget. Without such cooperation my goal of providing sound, cost effective, and efficient services to the citizens of Merrimack County could not have been achieved.

Noteworthy appointments, awards and events of 1995 included the following:

- Sheriff Chester Jordan was reappointed to the National Sheriff's Association Audit Committee, which reviews expenses for the National Association's 10 million plus budget. He also was appointed to the Court Security and Transport Committee, and was reappointed to the Detention and Corrections, and Membership Committees.
- Captain George L. Fitts and Deputy Sheriff John W. Hannigan were instrumental in establishing the Merrimack County Resource Group, a task force dedicated to assisting senior citizens in abuse cases and housing issues.
- Dispatcher Cecily McNair and Deputy Sheriff Leo DeGreenia were presented with Outstanding Achievement Awards by Sheriff Jordan in recognition of meritorious service to the County at a ceremony held in the County Court House.

- The Merrimack County Sheriff's Office sponsored a state-wide Civil Process seminar in conjunction with the New Hampshire Sheriff's Association. Its primary purpose was to unify the service of civil process statewide and to instruct Deputy Sheriffs statewide on how to serve difficult, unfamiliar, and some times controversial forms of civil process.
- We welcomed two full time civil process secretaries, Jennifer Blood and Denise Pearl in restaffing and reorganization of the Civil Process Division; we also bid farewell to Deputy Sheriff Scott Hilliard, who accepted a position as Chief of Police for the town of Northfield.

1995 STATISTICS

Arrests from civil and criminal warrants decreased by 24%. There was a continued decrease in warrants received. These decreases can be attributed to the elimination of back log and duplications of warrants for repeat offenders. This was accomplished by recent computerization and redistribution of man hours.

Civil Process served broke a two-year downward trend and increased by 14% in 1995: consequently, civil process revenues increased by 6% for the year. We attribute this increase to changes in the ceremony.

Revenues from the Concord District Court Bailiff Services contract rose 29% over prior years due to an increased number of bailiffs required to cover operations at Concord District Court, and an increased number of man hours worked per day to meet the coverage needs. Revenues from the Merrimack County Superior Court for bailiff services rose by 8.2% from 1994 revenues due in part to legislation enacted in October of 1994 and implemented in July of 1995, requiring the state to reimburse expenses due to the employment of bailiffs, i.e., FICA taxes, Worker's Compensation,

unemployment, and police liability insurance coverage. Negotiations are still in progress to clarify the RSA in regard to covering training costs and uniform outfitting and maintenance expenses for bailiffs.

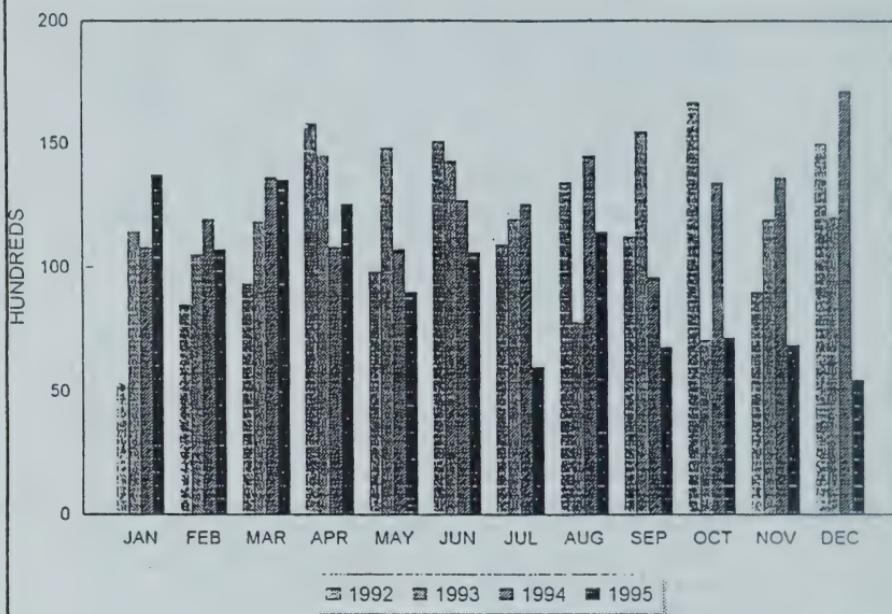
Vehicle Operations costs rose again in 1995 by 50%. We encumbered the budgeted monies from 1994, as we were unable to purchase a new vehicle in that year, and purchased two cruisers in March, 1995. This action did alleviate some of the strain on the fleet. We replaced vehicles with high mileage and ones that were less reliable performers, rather than the oldest vehicles. We had an opportunity to save taxpayer dollars by using excess liability funds to purchase a third vehicle at a reduced rate (the vehicle was surplus at year end in dealer's inventory).

Fuel Costs increased the overall expense by 14%, due in part to the 5/6% increase in cruiser mileage. Contributing factors for the increase included the spread of transports throughout the state, and service of civil process being more complex; i.e., involving more time and travel to complete, as well as a 14% increase in civil process served as previously indicated.

Prisoner Transports remained basically the same; an insignificant decrease of 21 actual transports from the 1994 figure. Transports to and from superior court (mandated) constitute 41% total transports in 1995.

Respectfully submitted,
Chester L. Jordan
High Sheriff

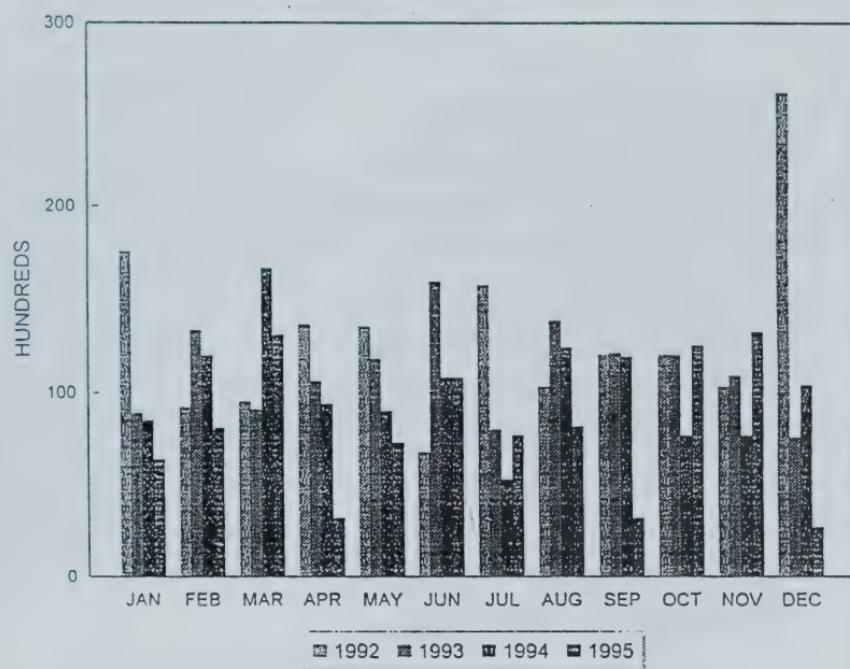
ARRESTS



ARRESTS

	1992	1993	1994	1995
JAN	53	114	108	137
FEB	85	105	119	107
MAR	93	118	136	135
APR	158	145	108	125
MAY	98	148	107	90
JUN	151	143	127	106
JUL	109	119	125	60
AUG	134	78	145	114
SEP	112	155	96	68
OCT	167	71	134	72
NOV	90	119	136	69
DEC	150	120	172	55
TOTALS:	1400	1435	1513	1138

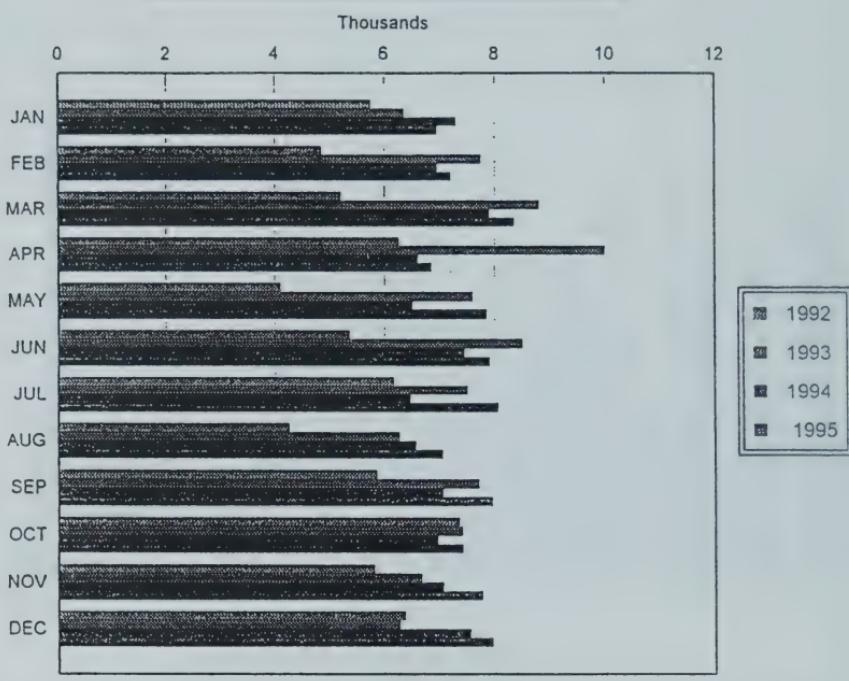
WARRANTS RECEIVED



WARRANTS RECEIVED

	1992	1993	1994	1995
JAN	175	89	85	64
FEB	92	133	120	81
MAR	95	91	166	131
APR	136	106	94	32
MAY	135	118	90	73
JUN	68	159	108	108
JUL	157	80	53	77
AUG	103	138	124	82
SEP	120	121	119	32
OCT	120	120	77	125
NOV	103	109	77	132
DEC	262	76	104	27
TOTALS:	1566	1340	1217	964

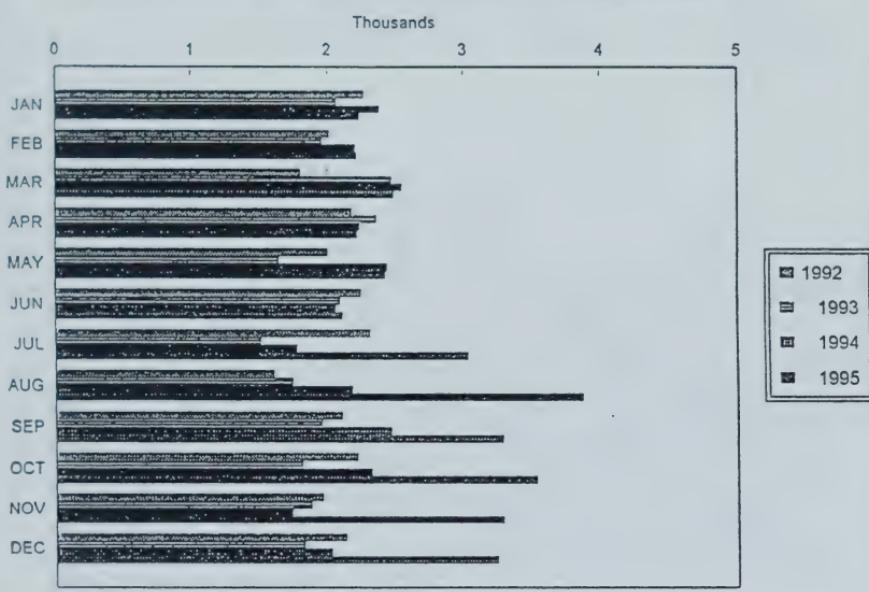
MCSC BAILIFF REVENUE



MCSC BAILIFF SERVICES REVENUE

	1992	1993	1994	1995
JAN	\$5,750.00	\$6,350.00	\$7,300.00	\$6,950.00
FEB	\$4,850.00	\$7,750.00	\$6,950.00	\$7,200.00
MAR	\$5,200.00	\$8,800.00	\$7,900.00	\$8,350.00
APR	\$6,250.00	\$10,000.00	\$6,600.00	\$6,850.00
MAY	\$4,100.00	\$7,600.00	\$6,500.00	\$7,850.00
JUN	\$5,350.00	\$8,500.00	\$7,450.00	\$7,900.00
JUL	\$6,150.00	\$7,500.00	\$6,450.00	\$8,054.48
AUG	\$4,250.00	\$6,250.00	\$6,550.00	\$7,040.63
SEP	\$5,850.00	\$7,700.00	\$7,050.00	\$7,941.83
OCT	\$7,350.00	\$7,400.00	\$6,950.00	\$7,403.28
NOV	\$5,800.00	\$6,650.00	\$7,050.00	\$7,766.53
DEC	\$6,350.00	\$6,250.00	\$7,550.00	\$7,940.63
TOTALS:	\$67,250.00	\$90,750.00	\$84,300.00	\$91,247.38

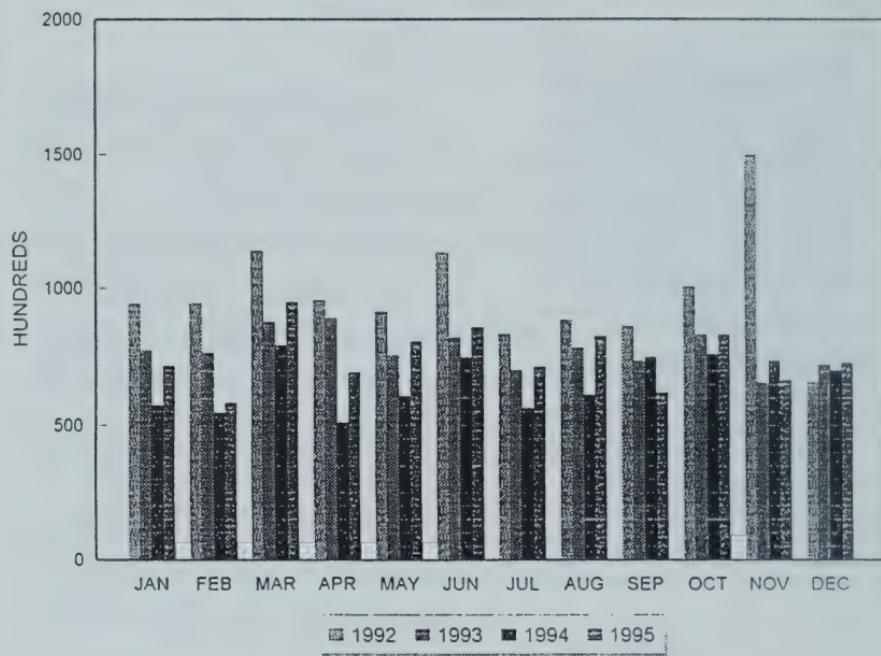
CDC BAILIFF CONTRACT REVENUE



CDC BAILIFF CONTRACT REVENUE

	1992	1993	1994	1995
JAN	\$2,269.12	\$2,069.15	\$2,385.05	\$2,237.63
FEB	\$2,016.49	\$1,963.85	\$2,206.04	\$2,216.57
MAR	\$1,805.90	\$2,474.55	\$2,548.26	\$2,490.35
APR	\$2,179.71	\$2,363.99	\$2,237.63	\$2,221.83
MAY	\$2,005.96	\$1,647.95	\$2,442.96	\$2,427.17
JUN	\$2,247.00	\$2,095.47	\$2,063.88	\$2,111.27
JUL	\$2,316.00	\$1,516.32	\$1,779.57	\$3,032.64
AUG	\$1,611.75	\$1,747.98	\$2,179.71	\$3,875.04
SEP	\$2,106.00	\$1,958.58	\$2,469.29	\$3,285.36
OCT	\$2,221.83	\$1,816.43	\$2,321.87	\$3,538.08
NOV	\$1,963.85	\$1,879.61	\$1,742.72	\$3,285.36
DEC	\$2,132.33	\$1,826.96	\$2,027.03	\$3,243.24
TOTALS:	\$24,875.94	\$23,360.84	\$26,404.01	\$33,964.54

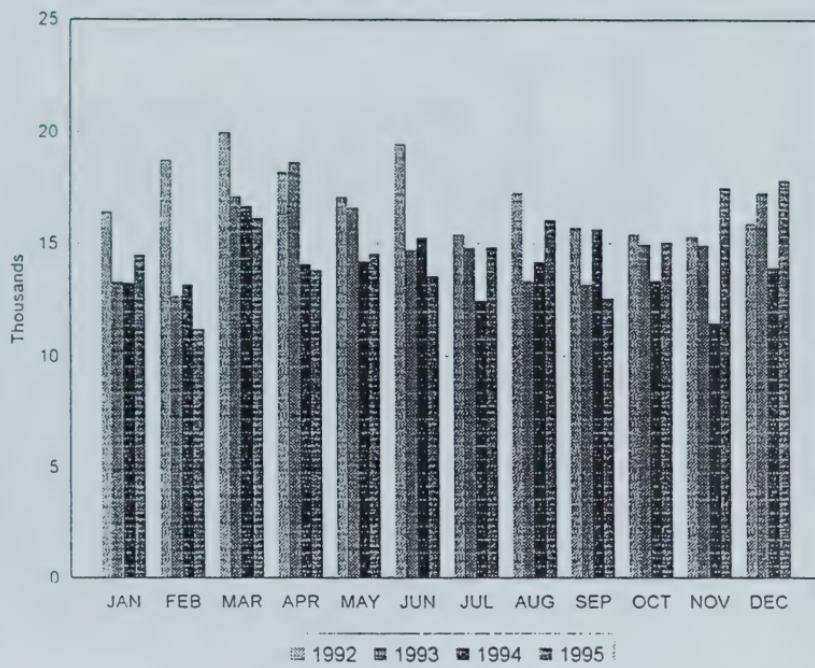
CIVIL PROCESS SERVED



CIVIL PROCESS SERVED

	1992	1993	1994	1995
JAN	942	773	576	717
FEB	945	764	549	583
MAR	1140	876	792	951
APR	956	892	513	694
MAY	914	755	608	805
JUN	1133	821	749	859
JUL	831	702	566	715
AUG	883	784	612	825
SEP	862	737	751	623
OCT	1007	831	761	832
NOV	1500	657	738	667
DEC	659	723	703	729
TOTALS:	11772	9315	7918	9000

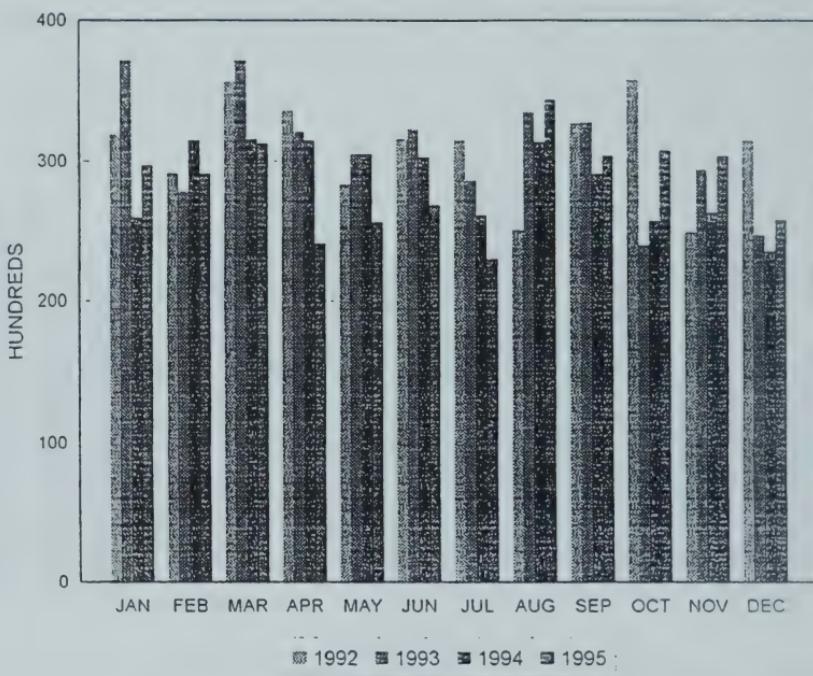
CIVIL PROCESS REVENUE



CIVIL PROCESS REVENUES

	1992	1993	1994	1995
JAN	\$16,419	\$13,281	\$13,238	\$14,483
FEB	\$18,733	\$12,652	\$13,163	\$11,194
MAR	\$19,981	\$17,107	\$16,667	\$16,141
APR	\$18,197	\$18,633	\$14,078	\$13,797
MAY	\$17,067	\$16,579	\$14,197	\$14,543
JUN	\$19,457	\$14,735	\$15,250	\$13,524
JUL	\$15,391	\$14,802	\$12,424	\$14,826
AUG	\$17,263	\$13,294	\$14,171	\$16,043
SEP	\$15,680	\$13,141	\$15,629	\$12,518
OCT	\$15,382	\$14,936	\$13,336	\$15,053
NOV	\$15,296	\$14,921	\$11,439	\$17,503
DEC	\$15,862	\$17,279	\$13,925	\$17,814
TOTALS	\$204,728	\$181,360	\$167,516	\$177,438

PRISONER TRANSPORTS



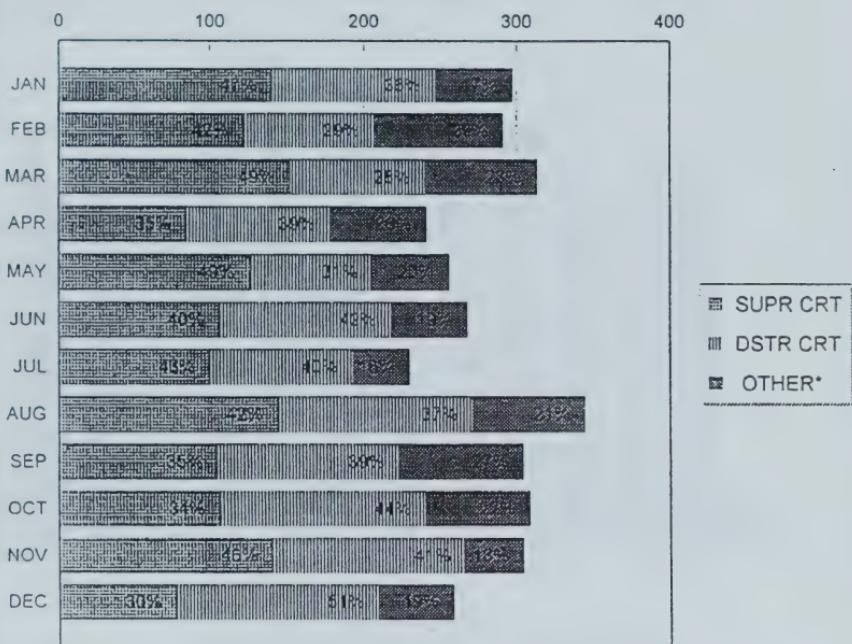
PRISONER TRANSPORTS

	1992	1993	1994	1995
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JAN	319	372	259	297
FEB	291	278	315	291
MAR	357	372	316	313
APR	336	321	315	241
MAY	283	305	305	256
JUN	316	323	303	268
JUL	315	286	261	230
AUG	250	335	314	344
SEP	327	328	291	304
OCT	358	240	257	308
NOV	249	294	263	304
DEC	315	247	236	258
TOTALS:	3,716	3,701	3,435	3,414

PRISONER TRANSPORT DETAIL

TOTAL TRANSPORTS

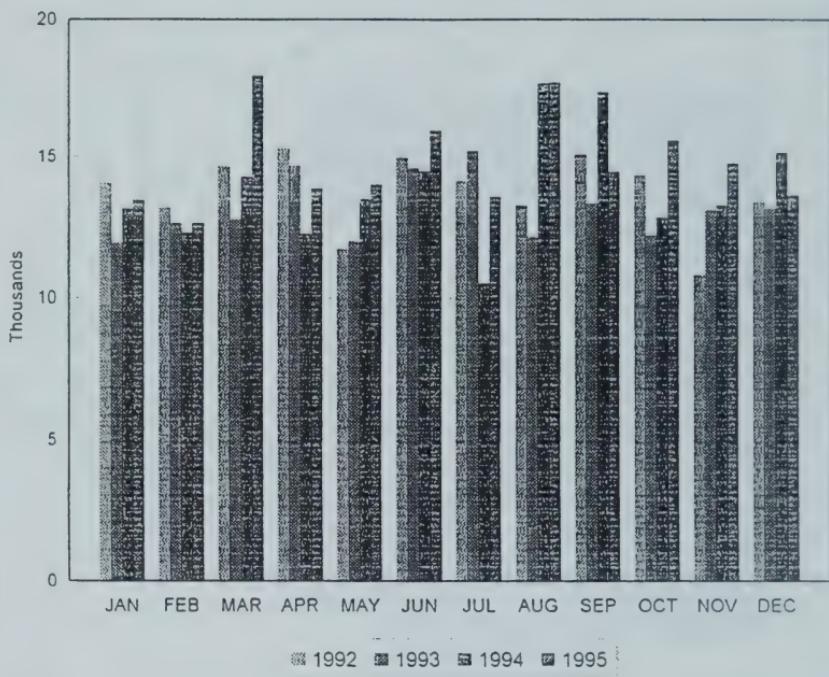


PRISONER TRANSPORT DETAIL

	1995	SUPR CRT	DSTR CRT	OTHER*	MO TOTAL
JAN		140	107	50	297
FEB		122	85	84	291
MAR		152	88	73	313
APR		84	94	63	241
MAY		126	80	50	256
JUN		106	112	50	268
JUL		100	93	37	230
AUG		144	127	73	344
SEP		105	118	81	304
OCT		106	134	68	308
NOV		140	126	38	304
DEC		77	132	49	258
TOTALS:		1402	1296	716	3414

OTHER* may include Probate Court, 24-hr. hold, IEA, Medical, and Janitor.

CRUISER MILEAGE

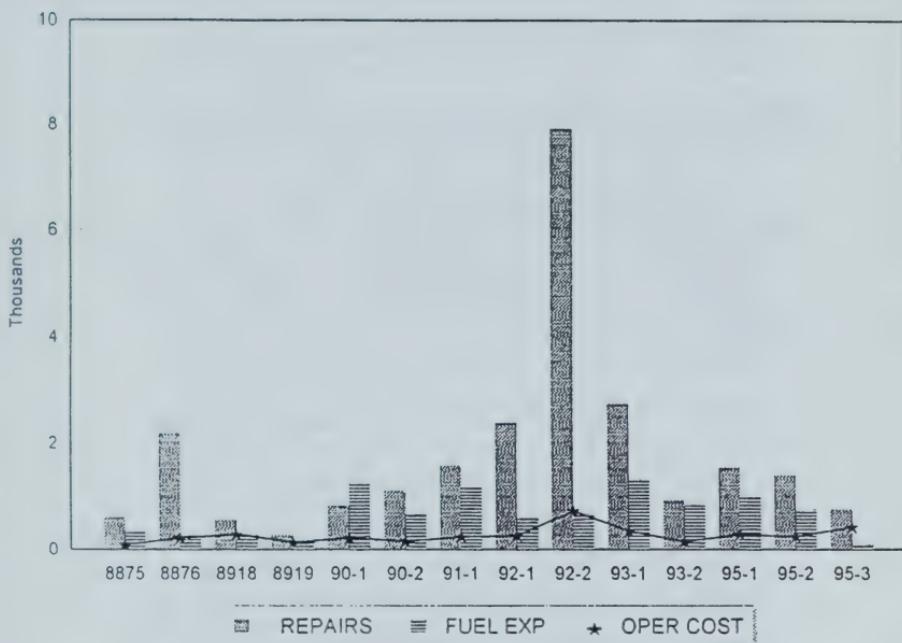


CRUISER MILEAGE

	1992	1993	1994	1995
JAN	14,028	11,905	13,108	13,417
FEB	13,142	12,592	12,267	12,600
MAR	14,637	12,731	14,267	18,016
APR	15,300	14,680	12,231	13,841
MAY	11,676	11,961	13,465	13,984
JUN	14,961	14,594	14,476	15,971
JUL	14,119	15,202	10,525	13,545
AUG	13,246	12,127	17,750	17,765
SEP	15,096	13,313	17,430	14,463
OCT	14,337	12,190	12,822	15,609
NOV	10,810	13,093	13,267	14,774
DEC	13,384	13,151	15,171	13,644
TOTALS	164,736	157,539	166,779	177,629

VEHICLE OPERATING COSTS

12 MONTH PERIOD



VEHICLE OPERATING COSTS

12 MONTH

AVERAGE

OPER COST

VEHICLE	REPAIRS	FUEL EXP	OPER COST	
8875	\$591.31	\$355.63	\$78.91	
8876	\$2,182.30	\$290.71	\$206.08	
8918	\$542.77	\$277.62	\$273.46	DISPOSED
8919	\$258.81	\$138.13	\$132.31	DISPOSED
90-1	\$810.38	\$1,241.17	\$205.16	DISPOSED
90-2	\$1,084.70	\$643.87	\$144.05	
91-1	\$1,566.57	\$1,142.34	\$225.74	
92-1	\$2,377.43	\$568.87	\$245.53	
92-2	\$7,922.36	\$629.16	\$712.63	
93-1	\$2,739.73	\$1,304.13	\$336.99	
93-2	\$895.84	\$809.16	\$142.08	
95-1	\$1,525.25	\$959.93	\$276.13	NEW 3/95
95-2	\$1,369.35	\$734.48	\$233.76	NEW 3/95
95-3	\$738.04	\$78.61	\$408.33	NEW 11/95
TOTALS:	\$24,604.84	\$9,173.81		

1995 ANNUAL REPORT

MERRIMACK COUNTY REGISTRY OF DEEDS

The Merrimack County Registry of Deeds had an unusual year during 1995. We experienced increased volumes of documents recorded during traditionally slow times and during peak seasons we saw a slight decrease in the volume.

We saw a significant decline in the number of refinances and new mortgages that had previously represented a large volume of our recordings. This was due to the increase in the interest rates and it also had an impact on the number of sales of real estate.

We have completed a number of projects that have been ongoing for the past several years. We have completed the input of over seventy five years of pre computer era index into our computer system. We have also completed in conjunction with the input project the conversion of those Indexes to optical disk. The continued project of scanning the older documents to disk is continuing smoothly. We have backtracked to the early 1980's and now have those documents available on disk.

We are offering the indexes and documents for sale on optical disks. We are confident that this will help alleviate some of the overcrowding that we have been dealing with over the past few years. We are also offering an on-line modem service for index inquiry for current year information. The Title companies, banks, and attorneys using the above systems will be able to complete most of their title work in their office before coming to the Registry to update and record.

We have continued with the restoration and repair of the older historical volumes of records that are in need of repair. We have also continued to address

some of the older plans that are in need of restoration and repair.

We have also continued our paper recycling efforts and I would like to express my appreciation to the Tobey School for their continued assistance with this program.

The volume of records decreased slightly compared to last year but we continued to bring in substantial revenue to the County. In 1995, the Registry of Deeds collected \$ 2,565,814.00 in real estate transfer tax which was paid over to the State of New Hampshire. The County received a four percent commission on the total tax which amounted to \$102,612.96 in revenue to the County. The amount collected for recording fees was \$449,932.18, copy fees \$108,443.18 and interest of \$4,873.61 for a total of \$665,861.93 paid over to the County Treasurer.

In 1995 we initiated through legislation, a surcharge fee on documents being recorded. The purpose of the surcharge is to ensure funding for the lease, purchase or rental of equipment in the Registry of Deeds. This surcharge eliminates the need to appropriate funds through the budget for equipment. This account has saved the taxpayers of Merrimack county thousands of dollars. In 1995 we collected \$ 38, 929.00 in surcharge fees that was used for paying the lease of optical imaging equipment.

I would like to again thank my staff for their continued outstanding job that they do in ensuring that the real estate records for Merrimack County are efficiently and accurately received and maintained.

Shown below is a breakdown of the conveyances, mortgages, and miscellaneous instruments recorded during the years 1984-1995. The miscellaneous category includes instruments such

as discharges, liens, leases and other like documents.

Year	Convey.	Mortg.	Sub. Tot.	Misc.	Total
1984	5,322	4,890	10,212	8,083	18,295
1985	6,652	6,685	13,337	10,976	24,313
1986	9,059	10,262	19,321	16,187	35,508
1987	7,759	10,931	18,690	17,382	36,072
1988	6,266	8,420	14,686	14,267	28,953
1989	5,671	7,055	12,726	12,616	25,342
1990	4,780	5,085	9,865	11,733	21,598
1991	5,008	4,135	9,143	11,533	20,676
1992	5,305	5,816	11,121	13,645	24,766
1993	5,490	6,515	12,005	14,194	26,199
1994	5,841	5,332	13,022	11,332	24,354
1995	5,893	4,566	10,459	13,351	23,810

Respectfully submitted,
Kathi L. Guay
Register of Deeds

1995 ANNUAL REPORT

MERRIMACK COUNTY NURSING HOME

After the long process of receiving approvals, our excitement for the new Special Care Unit was finally realized with the start of construction. Under the watchful eyes of the residents, we monitored the daily process as the 2nd half of 1995 saw all our ideas and planning take shape. Mr. Harold Patterson, as the County's "Clerk of the Works" (Merrimack County Nursing Home's Plant Manager) assured that the new facilities met with our high standard and quality. Mr. Patterson worked very hard during this process. The entire staff on our South Wing also deserve recognition for their efforts.

In 1995, MCNH took a long look at how we were delivering care to the residents. Through a time-management program we analyzed and philosophized about how we could better meet the residents needs as well as be more efficient with the ever increasing documentation requirements. In the fall of 1995, we began the Unit Coordinators role. These roles which are staffed by RN's enhanced the communications about resident care, and helped to formulate Patient Care Planning and documentation. This management change has helped in keeping all professional disciplines involved in planning the residents care rather than having staff (Nurses and Nurses Aides) only assigned to documentation away from the actual care.

Through the efforts of all the fine staff and residents, we jointly worked together to continue our fine reputation and a high census. The resident council continues to keep a high profile as they make suggestions on all phases of the operation.

The employee Joint Loss Management/Fire & Safety team, directed by Mary Heath, continued in 1995 to

monitor and offer suggestions for safety and health issues within MCNH. It is directly due to their input that we provide such a safe working and living environment for all us here.

Respectfully submitted,
Thomas P. Matzke
Administrator

**MERRIMACK COUNTY DEPARTMENT OF
CORRECTIONS**

In 1995, the average daily inmate population was 124.10 inmates at a cost of approximately \$21,000.00 a year per inmate. The total number of people received in custody at Merrimack County Department of Corrections for 1995 was almost 2,000.

The Department of Corrections is now in its third year of offering inmates programs in conjunction with Alcoholics Anonymous and Narcotics Anonymous in an effort to help address chemical dependency issues. Two facilitators have developed and implemented these programs. Rick Axtman from Central New Hampshire Community Mental Health and Madeline Grace, a certified Alcohol/Drug Abuse Counselor, have set-up the following: An Alcohol and Drug Awareness Group runs for a 12 week period and consists of giving inmates information on the use and abuse of drugs. Subject matter ranges from understanding addiction, breaking down denial, medical aspects, and recovery. A total of 733 inmates have participated in this program since its inception. The Relapse Prevention Group is a more in-depth, twelve week, study group with the primary concentration on relapse dynamics, triggers and prevention. This group is also utilized to put into place a comprehensive aftercare support plan to assist inmates in maintaining abstinence post incarceration and to decrease their chances of re-offending, thereby reducing the rate of recidivism. Inmate participation in 1995 has been 197. The third group is an Anger Management Group. The primary purpose of this group is to provide inmates with information about the roots of anger, styles of coping, teaching alternative methods of dealing with anger and assisting participants in developing new strategies. The majority of the participants in this

group have been involved in domestic violence and are chemically dependent. Inmate participation in 1995 has been 228.

155 inmates were seen on an individual basis primarily to assess severity of chemical dependency issues, refer to appropriate in-house groups, and for in-patient post incarceration treatment. We hope in the future to continue to offer inmates programs of this quality and caliber. It is obvious by the numbers of inmates who have opted to participate in these rehabilitative programs that the need and desire exists for these services.

School was in session for approximately 40 weeks last year with 269 inmates taking part in school activities. Twelve inmates participated in the Castle College Program offered at the Department of Corrections and made available to inmates through Pell Grants. An inmate housed at Merrimack County Department of Corrections can obtain a GED, receive tutoring if necessary, and work to acquired college credits while incarcerated.

Well over 100 inmates took advantage of the multi-denominational church services offered at the Department of Corrections with over 45 inmates participating in the Bible Study Program. Most of these programs are facilitated by volunteers who willingly donate their time. The staff at the facility very much appreciate their efforts.

The Training Department at the Department of Corrections is a vital part of the organization. We are very proud that we again have the distinction of our training department exceeding state and national requirements. The staff hourly training average for 1995 was over 80 hours which well exceeds the ACA standard and the NHAC standard.

The Merrimack County Farm has had a very long tradition of serving a necessary rehabilitative function by providing sentenced inmates with hard work. None of the changes that have occurred at

the farm in the last two years have altered that tradition in any way. The Corrections' Industry has utilized more than 50 inmates in 1995 cutting and stacking cord wood (almost 100 cords), planting and cultivating vegetables, growing flowers which were sold to municipalities and non-profit agencies, as well as growing hay for sale. It is expected in 1996 that these activities will continue and be expanded upon. Norm Lapierre has worked for the Merrimack County Farm for 25 years. Norm will retire the end of June in 1996. He will be missed and takes the sincere best wishes of everyone that has worked with him that he enjoy a well earned retirement.

Respectfully submitted,
Carole A. Anderson
Superintendent

1995 ANNUAL REPORT

MERRIMACK COUNTY ADULT DIVERSION PROGRAM

In 1995 the Merrimack County Adult Diversion Program experienced many positive changes. Our citizens Advisory Board took in new members and moved to transform their role to a more involved participation. For this we are very grateful. Our Advisory Board is vital to the Program's success.

The Diversion Program facilitated \$16,186.39 in restitution payments to victims. This is an important component in any Diversion Contract that includes monetary restitution to a victim. The community service component thrived in 1995, taking on some interesting projects; Capital Center for the Arts, Friends Program, Kimball Jenkins Estate, Concord Bargain Days, and First Night New Hampshire!!! We performed 15,434.75 hours of community service in 1995!!

By December, 1995 the Diversion Program graduated 16 participants with no apparent recidivism.

In October, 1995 the Diversion Program submitted and was ultimately awarded a bid by the New Hampshire Department of Corrections to implement the Academy Program in Merrimack County. This program added a staff person and will serve approximately 50-70 offenders. This will have a very positive impact on the House of Corrections as it will "divert" some 12 month sentences from using up vital bed space.

Respectfully submitted,
Leigh Freire
Director, Adult Diversion

1995 ANNUAL REPORT

MERRIMACK COUNTY HUMAN RESOURCES

The Human Resources Department is a three person operation which manages wages, benefits, and the application of policies and procedures for 400 full time and 115 part time County employees. Two people who are critical to this operation are Sara Lewko, the Human Resources Assistant at the Administrative Office in Concord, and Darla Randlett, the Personnel Assistant at the Nursing Home in Boscawen. They orient new employees and assist all employees with issues related to personnel records, payroll, benefit enrollment, and retirement. I am especially grateful for their service and support.

In March the Human Resources Department, along with Richard Zack and Michael Rivard of the County Treasurer's Office, began to explore flexible benefit plans for County employees. At the end of April the Merrimack County Board of Commissioners approved adding this benefit for all non-contract County employees through the Colonial Life and Accident Insurance Company. Under this plan employees can establish flexible spending accounts with pre-tax dollars for reimbursement of out-of-pocket medical expenses and dependent care costs. This can save eligible employees hundreds of dollars in taxes each year. At the same time eligible employees can purchase other benefits such as life and disability insurance at group rates.

For the second time in two years the International Chemical Workers Union filed a petition to represent certain employees at the Merrimack County Nursing Home. An election was held in November. Out of 210 eligible voters the Union was defeated by a vote of 92 to 81.

At the end of the year 241 County employees received longevity bonuses, having served the

County for five or more years. It is significant to note that this constitutes over half of our full-time employees. Nearly one third of our employees have served the County for more than ten years. Merrimack County is fortunate to have this dedicated core of committed public servants, and the Human Resources staff is proud to number ourselves among them.

Respectfully submitted,
Barry L. Cox
Human Resources Director

1995 ANNUAL REPORT

MERRIMACK COUNTY HUMAN SERVICES DEPARTMENT

Expenditures were well below projections as changes at the state level impacted our two most expensive programs, Intermediate Nursing Care and Board and Care of Children. In October, instead of a daily rate increase to nursing homes for Medicaid clients, the state either froze or actually reduced the rates. Throughout 1995 the state Division for Children, Youth and Families worked to enroll juvenile placement facilities as Medicaid providers, enabling them to bill the federal government for a portion of their daily costs. Combined savings were approximately \$300,000.

Through a grant we were able to expand our Juvenile Diversion Program. We now have a full-time director and two part-time assistants, one of whom is assigned exclusively to the area served by the Franklin District Court. Over 300 youthful offenders and their families were served this year, half referred by local police departments and half ordered to the program by one of the five district courts serving Merrimack County. Forty community volunteers serve on our diversion boards and thousands of hours of community service work were performed by the juveniles.

Merrimack County awarded a total of \$252,500 to eighteen agencies or programs providing services to children and families. The money for these awards is from the Division for Children, Youth and Families and is distributed at the county level based on recommendations to the Merrimack County Board of Commissioners from a seven member panel familiar with local needs.

Grants to agencies providing services to elderly and/or low income residents of the county were in excess of \$287,000.

In addition, a grant was given to the Merrimack County Conservation District for \$25,000 and to the UNH Cooperative Extension Service for \$235,600. Under the juvenile statutes, and acting as an agent for the state.

Merrimack County is responsible for collecting reimbursement from parents who have children in the juvenile justice system. This year we collected \$28,834. The county receives credits for 37.5% of that amount, or \$10,812.

Finally, the county received credits from the state for over \$120,000 as a result of liability disputes for people on state programs. In some instances the responsibility for payment rested with another county, in other instances the state had billed Merrimack County incorrectly.

Below is a breakdown by city or town of 1995 Human Service expenditures for state categorical assistance programs.

CITY & TOWN	OLD AGE ASSIST	AID PERM & TOTALLY DIS	INTRMED NRS CARE	1995 TOTAL EXPENSES
Allenstown	\$ 3,353	\$ 25,437	\$ 275,028	\$ 303,818
Andover	3,804	6,432	93,022	103,258
Boscawen	1,592	20,329	203,713	225,634
Bow	1,087	2,210	126,883	130,180
Bradford	266	5,089	60,449	65,804
Canterbury	0	828	34,823	35,651
Chichester	643	8,099	29,436	38,178
Concord	39,634	221,160	2,446,532	2,707,326
Danbury	2,674	3,639	28,898	35,211
Dunbarton	249	4,217	15,463	19,929
Epsom	1,291	8,035	256,159	265,485
Franklin	24,483	77,297	746,331	848,111
Henniker	3,150	9,009	63,930	76,089
Hill	234	5,486	12,561	18,281
Hooksett	7,641	16,190	241,053	264,884
Hopkinton	0	5,824	151,525	157,349
Loudon	480	9,203	114,249	123,932
Newbury	437	3,063	28,238	31,738
New London	145	8,295	208,619	217,059
Northfield	5,515	27,800	94,405	127,720
Pembroke	2,166	36,417	155,829	194,412
Pittsfield	245	40,994	89,624	130,863
Salisbury	0	1,574	41,686	43,260
Sutton	288	5,828	48,461	54,577
Warner	2,634	10,777	30,021	43,432
Webster	250	694	65,462	66,406
Wilmot	1,217	8,434	90,874	100,525
TOTALS	\$103,478	\$572,360	\$5,753,274	\$6,429,112

**Respectfully submitted,
Thomas W. Wentworth
Human Services Director**

1995 ANNUAL REPORT

MERRIMACK COUNTY, UNH COOPERATIVE EXTENSION

Cooperative Extension is an active component of Merrimack County, representing a strong tradition of partnership between the county, state and federal government. It brings to county residents research based information and education in two broad program areas: Natural Resources and Family, Community and Youth.

4-H and Youth Development - Deborah Cheever, Nancy Evans

The mission of 4-H is helping youth to acquire knowledge, develop like skills and to form attitudes that will enable them to become self-directing, producing and contributing members of society. 538 youth in Merrimack County were involved in club projects in the areas of plant science, animal science, consumer education, textiles and clothing, money and resource management, foods, food preservation and health, self-care, and leadership development. 260 volunteers supported the youth activities and projects. An additional 3,633 youth were reached through school enrichment programs, camps and short term special interest courses and projects.

Family Development - Judith Bush, Marilyn Sullivan, Patricia Kersey, Deborah Luppold

Information and increased knowledge about parenting, family resource management, budgeting, healthy lifestyles, good nutrition, food safety, and food preservation has reached many county residents. Classes, newspaper articles, TV, radio, individual contacts (telephone), and fact sheets are methods used to reach citizens.

A total of 225 volunteers have participated in Family Development programs through NH Celebrates Wellness teams, teaching Family Focus parenting programs, and providing group leadership for Financial Empowerment For Women seminars.

Agricultural Resources - David Seavey, John Porter, Virginia Hast, Julie Fournier

In response to the changing agriculture in Merrimack County Extension Educators find that conservation of natural resources is an important component. With a growing number of novice landowners with small acreage but many needs and questions as they manage their environments, UNH Cooperative Extension is there to answer phone requests (3,000 agriculture questions in 1995), hold demonstration meetings for commercial farmers and the public, provide fact sheets and newsletters, speak to groups, work with roadside marketing operations and provide many other supports.

Conservation of natural resources is an important component involving field research and demonstrations in land application of sewage, sludge, athletic field development, and town beautification projects.

Tourism, integrated pest management, an expanded Master Gardener program, and water quality education efforts have also reached county residents.

Forestry, Wildlife and Water Resources - Karen Bennett

Merrimack County is predominately forested. 492,000 of the county's 599,000 acres are covered in trees. This accounts for 82% of the total land area. With a population of over 120,000 people, it is the third most populous county in the state. This interplay of people and trees result in an active

interest by county residents in issues related to their natural surroundings.

Woodlot owners have shown a great deal of interest in the Forest Stewardship Program. Forest Stewardship encourages people to care for all the resources on their land; timber products, cultural and historical resources, wildlife and fisheries, water, aesthetics, recreation, and rare plants and animal communities.

One-on-one woodlot visits, radio, newspaper, phone calls, and group meetings are ways that the UNH Cooperative Extension Forest Resources program meets the needs of the county's residents. An estimated 4,684 individuals were directly contacted.

WORKING WITH COUNTY GOVERNMENT

A sampling of our involvement in support of county government includes the following for 1995:

- This summer 12 teens from Hillsborough and Merrimack Counties participated in an 18 hours leadership curriculum (Ready and Proud) which helped them develop leadership skills and apply them to personal and community issues. Skills learned included communication and listening skills, understanding oneself, getting along with others, working with groups, cooperation. Participants learned community functions, setting personal goals, presenting of one's ideas. Merrimack County Attorney, Tony Shepherd; Delegation Member, Susan Durham; Select person Eleanor Whittemore and local city officials interacted with the youth to help them see the need for leadership skills in their communities.
- In the County Adult Diversion Program many of the "life skills" classes are provided by Educators, Judith Bush, Marilyn Sullivan and Kathleen Jaworski in the areas of parenting,

budgeting, nutritional issues and family relations.

- Family Development Educators continue to work with the Parent Child Centers, Second Start, DCYF staff and other county services in the areas of family resource management, parenting, nutrition and food safety.
- Examined the County Farm woodlot with the New Hampshire Department of Fish and Game to develop a plan for increasing the value of the property for wildlife.
- Updated the Current Use tax status of the Merrimack County woodlot and Farm lands.
- Marked firewood on the County farm woodlot to be used in the County Corrections firewood program. Advised the farm crew about firewood production and sale as needed.

These are but a few of the many highlights of Extension's on-going programs in Merrimack County. UNH Cooperative Extension is "Helping You Put Knowledge and Research To Work".

Respectfully submitted,
Judith Bush, County Office
Administrator

1995 ANNUAL REPORT

MERRIMACK COUNTY CONSERVATION DISTRICT

The District had a very busy year with several new programs and workshops. This was our first year as a grant agency of the County and therefore fundraising to support new programs became a higher priority than in years past. 1995 was also a year of partnership-building and new collaborations: the Belknap, Merrimack and Hillsborough Conservation Districts began to work in partnership on several projects and sponsored workshops together. Due to the Belknap County Conservation District losing a full-time District Conservationist, collaboration between the Districts allowed sharing of personnel and maintenance of services.

Jack Towle of Pittsfield, dedicated District Supervisor for 14 years, stepped down to Associate Supervisor at the 1995 District Annual Meeting. Wayne Mann of Canterbury was appointed by the State Conservation Committee to serve as the new Supervisor.

The District Annual Meeting was held on May 6 at the Dell Lea Country Club in Pittsfield. Bob and Donna Kimball of Hopkinton were chosen Cooperators of the Year for 1994 and Joel Potter, a science teacher at St. Paul's School in Concord, was chosen Conservation Teacher of the Year. Mr. Potter was later named the NHACD State Teacher of the Year.

In March, the District held a Pond Design and Installation Workshop for 35 participants interested in building ponds on their properties. Natural Resources Conservation Service District Conservationist Mike Lynch and Soil Conservationist Bill Hoey spoke on siting and constructing a pond. Katie Merriam, Resource Officer with the New Hampshire Wetlands Bureau, spoke on the permitting process and rules pertaining to ponds. For those who already own ponds, the District with

Belknap and Hillsborough Districts sponsored two Pond Management workshops in August which served approximately 55 people total.

The District and Merrimack County-UNH Cooperative Extension jointly sent out a Best Management Practices guide to horse owners within Merrimack County detailing good manure management and pollution prevention practices.

The District co-sponsored two very successful soil field days, the first in June with the Realtor's Land Institute for 43 real estate professionals; and the second for 60 septic designers, installers and town officials jointly sponsored with the Hillsborough and Belknap Districts and the Granite State Designers and Installers Association in October. The October field day was held at the Merrimack County Farm in

Boscawen and the District gratefully thanks Manager Norm LaPierre and his staff for their extensive help. Real estate and septic design professionals from all over New Hampshire, Maine, Vermont and Massachusetts attended these workshops.

Rural Fire Suppression grant applications were administered by the District for the NH Rural Fire Suppression Task Force, resulting in the fire departments of Andover-East Andover receiving a \$500 grant to install a dry hydrant.

Education was a top priority in 1995. The District provided soil and water conservation educational materials to schools, libraries and contributed to an Earth Day display at the Concord Food Co-op. In October, NRCS Soils Conservationist Bill Hoey and District Manager Tracy Hutchins spoke to the 4th and 5th grade classes at Loudon Elementary School on soil conservation. The District also supported the NH Envirothon and Soil Judging competitions. Two County high schools, Concord High and Proctor Academy participated at the Envirothon competition in Salem. NRCS Soil Scientists Peter Whitcomb, Phil Meyer and Karen Dudley served as judges at the

Soil Judging Contest in Tilton where on County school, Proctor Academy, participated.

The District held their annual trout sale in early spring and added a new fund-raiser, selling flower bulbs, in the fall. Both fund-raisers met with moderate success and monies were used to support conservation programs. In addition, the District began selling topographic maps that cover Merrimack County.

Ongoing services throughout the year included providing assistance to towns, private landowners, consultants and various state and federal agencies. In 1995, the District processed 21 Soil Potential Indexes for landowners and 12 Agricultural Minimum Impact applications to the State Wetlands Bureau. Total workshop participants numbered 214 and the District /NRCS office assisted 123 walk-ins and approximately 488 telephone requests.

The District would like to thank the following agencies for their assistance during the past year. USDA Natural Resources Conservation Service, USDA Farm Services Agency/Merrimack-Belknap County, USDA Rural Economic and Development Agency and Merrimack County-UNH Cooperative Extension.

**Administrative Funds Spent During 12 Months
Ending December 1995 by the**

<u>Income</u>	
County Grant	\$25,000.00
<u>Fund-raisers:</u>	
Trout Sale	1,467.00
Bulb Sale	1,120.35
Topo Maps	169.40
<u>Services:</u>	
SPI's	320.00
Programs	2,787.19
Other	31.50
Total Income:	\$30,895.44
<u>Expenses</u>	
Payroll	\$20,250.00

Federal Taxes	1,454.80
NH SUTA	329.45
Insurance	526.50
Office Supplies	982.14
Dues	625.00
Meetings	511.92
Publications	320.63
Programs	<u>5,045.52</u>
Total Expenses	\$29,816.33

**Merrimack County Conservation District
Board of Supervisors:**

**Stanley Grimes, Chair, Pembroke
Terrance Frost, Vice-Chair, Concord
David Morrill, Member, Penacook
Charles Souther, Treasurer, Concord
Wayne Mann, Member, Canterbury**

Associate Supervisors
**Lansing Mallett, Canterbury
Jack Towle, Pittsfield
Diane Souther, Concord
Peter Blakeman, Sutton
Lee Grime, Pembroke
William Yeaton, Epsom**

**Tracy Hutchins-Bardsley, District Manager
Michael Lynch, District Conservationist, USDA/NRCS
William Hoey, Soil Conservationist, USDA/NRCS**

Board of Supervisors meetings are held the third Thursday of every month. All meetings are open to the public.

District programs are offered on a nondiscriminatory basis without regard to race, color, national origin, religion, sex, marital or familial status, political belief or disability.

**Tracy Hutchins,
District Manager**

1995 ANNUAL REPORT

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 towns and the City of Concord in Merrimack and Hillsborough Counties. Merrimack County is a member in good standing of the Commission.

Our mission is to improve, through education, training, and planning assistance, the abilities of the municipalities of the region to prepare and implement municipal plans; to prepare a plan for effective and appropriate development and utilization of the resources of the region; and to assist municipalities in carrying out the regional plan.

Member communities receive a variety of planning services, including telephone consultations on planning issues; planning research; sample ordinances, regulation, and planning documents; models; data and access to date sources; review and comment on planning documents; development review, and educational programs. Membership also entitles a community to below market cost planning services such as master planning assistance, GIS mapping, and grant preparation.

The regional planning activities directly benefit every community in the region. During 1995 our accomplishments included:

- Adopting the Affordable Housing Assessment
- Adopting the Regional Transportation Improvement Program, the capital improvement plan for transportation in the region

- Preparing a regional planning commission Representative Handbook
- Helping communities in the Central Region access special federal transportation funds
- Supporting the efforts of community representatives engaged in planning for the Contoocook, Merrimack, and Soucook Rivers
- Presenting educational programs at our quarterly Commission meetings [topics: radon, Canterbury Shaker Village, and innovative septic systems]
- Preparing and distributing a comparative analysis of zoning ordinances in the region and preparing an exclusionary zoning summary for each community
- Creating a zoning amendment calendar to assist Towns with the amendment process

For additional information, please contact Bill Klubben, Executive Director of your County Representatives to the Commission, Stuart Trachy and Kenneth McDonnell.

Sincerely,
Bill Klubben
Executive Director

1995 ANNUAL REPORT

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM REPORT

During 1995, the Merrimack County Retired and Senior Volunteer Program (RSVP) supported 556 volunteers in 108 non profit agencies and government offices. For 24 years the RSVP program has played a major role in meeting many of the volunteer needs in our communities.

Volunteers are placed in assignments that address many of the national and local priority areas in social services and human needs. RSVP volunteers provide 80,000 hours annually in a variety of assignments including tutors, classroom aides, clerical assistants, receptionist, hospice, team members, friendly visitors, museum guides, library aides, meal servers, musical entertainers, mailing project coordinators, health clinic assistants, peer counselors, food pantry coordinators, transportation providers, knitters, craft coordinators and telephone reassurance callers.

RSVP is a nationwide program with over 750 projects and 450,000 senior volunteers. In Merrimack County, the program is sponsored by Riverbend Community Mental Health, Inc. Financial support is provided by the Corporation for National Service, the New Hampshire Division of Elderly and Adult Services, Unity Way of Merrimack County and Merrimack County.

RSVP staff and volunteers serve on community boards and advisory committees representing the interests of the elderly in the areas of health, nutrition, senior driving programs, gerontology and volunteerism. The program acts as a resource for older people in Merrimack County for information and referrals to other services and agencies.

Anyone 55 years of age or older is eligible to become an RSVP volunteer. There are no income or educational requirements. Volunteers must be willing to serve on a regular basis at whatever assignment they choose. The program provides insurance and recognition to all volunteers.

For additional information, contact the RSVP office at 121 Fruit Street, Concord or call 224-3452.

**Nancy G. Spater
Executive Director**

**JUNIOR/SENIOR FRIENDS PROGRAM
COUNTY OF MERRIMACK GRANT**

The Junior/Senior Friends Program has maintained a solid level of service throughout 1995. We made 29 new matches during the year, and currently have 75 active matches in the program. A total of over 100 children received services from the Junior/Senior Friends Program during last year, serving 13 communities in Merrimack County. The number of hours volunteers contributed to the program during 1995 were 17,500. Additionally, we recently expanded the program and opened an office in Laconia to serve the communities of Belknap County.

The various components to the program continue to be successful. The Senior Friend support meetings we offer on a bi-monthly basis have provided a great opportunity for our volunteers to share concerns, problems, or positive experiences related to their match. These meetings also provide a forum for additional education for our volunteers, as we have had guest speakers (such as a guidance counselor) to address specific issues related to "at-risk" children such as learning disabilities and family environment.

The community service component requires new matches to complete 20 hours of community service together during their year. Although not required, alumni matches are encouraged to participate as well. Approximately 300 hours of service was completed by our Jr/Sr Friends, and some of the projects that were undertaken by matches include Adopt a Spot, animal walkers at the SPCA, city park clean up, data entry at the American Red Cross, and walk-a-thons for a worthy cause.

Our waiting list program known as F.A.S.T (Friends Adventuring for a Successful Tomorrow) is now in

its second year. This program provides monthly activities for 10 boys, ages 10-12, on our waiting list for a Senior Friend volunteer. The group is coordinated by an Americorp volunteer through New England College in Henniker. Students at the college act as volunteers and help run these activities which tend to be outdoors or adventure based and focus on building self esteem and positive peer relationships with the kids. We are very pleased with the success of this program and feedback from parents and guidance counselors suggest that the boys involved are benefiting from the experience.

The Junior/Senior Friends Program continues to have an active Advisory Council with one of its primary focuses being the recruitment of Sr. Friend volunteers. Through the most of 1995 the Concord Monitor sponsored a "Sunday's Child" feature which profiled a child on our waiting list. At least half of all the volunteer inquires into the program can be attributed to Sundays Child.

Finally, one of our most noteworthy successes of the year was the community recognition of our program. In June of 1995, the Junior/Senior Friends Program was named the first recipient of the JC Penney Golden Rule Award for the outstanding volunteer group in Merrimack County. This book ends our 1987 award as the outstanding volunteer program in Merrimack County as chosen by the Governor's Office on Volunteerism. This most recent recognition attests to the program's continued high level of performance and quality.

Respectfully submitted,
James S. Doremus
Executive Director

COMMUNITY SERVICES COUNCIL OF
MERRIMACK COUNTY

Community Services Council of New Hampshire has been finding creative solutions to the problems of area residents. Community groups and human service agencies since its founding in 1970. It is a multi-purpose agency serving people throughout Merrimack County and New Hampshire.

NH HELP LINE continues to provide the following services 24 hours a day, 365 days a year:

- Crisis Intervention - Crises involving domestic violence, child or adult abuse, alcohol or drug abuse, and suicide.
- Information & Referral - Information on social services and emergency help and referral to appropriate agencies for help in solving any problem.
- Homeless Hotline - Assistance for families and individuals who need emergency shelter or who are facing eviction.
- Jobless Hotline - Assistance for unemployed people and their families.
- HICEAS (Health Insurance Counseling, Education, and Assistance Service) - Information and assistance on Medicare, Medicaid, Medigap, and Long Term Care Insurance for NH's elders and the disabled.

In 1995 the NH HELP LINE responded to 28,197 requests for assistance. The number of crisis related calls have reached an all time high. The complexity and multilicity of need has also changed.

16,296 requests for assistance were received from Merrimack County residents. The following is a partial categorical breakdown for Merrimack County:

SERVICES PROVIDED	# REQUESTS
Financial Assistance/Welfare	1,287
Domestic Violence/Sexual Assault/Rape	1,088
Homeless or Potentially Homeless	878
Alcohol or Drug Abuse	663
Child Abuse	491
Food	484
Mental Health/Suicide	428

Many residents of Merrimack County had a difficult year. NH HELP LINE and many other agencies were there to help those who needed a helping hand. NH HELP LINE will continue to provide quality Crisis Intervention and Information & Referral Services to help people to help themselves.

Sincerely,
Arlene Pinkos McGrath, Director

1995 ANNUAL REPORT

MERRIMACK COUNTY HOMEMAKER PROGRAM

Goals and Objectives of Program

To secure and maintain maximum independence and dignity in a home environment for older individuals capable of self care with appropriate supportive services.

To remove individual and social barriers to economic and personal independence for older individuals.

To provide a continuum of care for the vulnerable elderly.

Services Include:

Grocery Shopping
Meal Preparation
Laundry
Light Housekeeping
Limited Personal Care
Companionship
Errands

Referral Sources Include:

Hospital Personnel
Doctors
Social Workers
Friends
Families
Clients
Clergy

Eligibility:

This service is available to all Merrimack County residents - financial assistance is available to these clients who are income eligible.

Sources of Payment

Federal Title XX and Older American Act Monies, Merrimack County monies which match the Federal Dollars Private Insurance and private pay fees; client contribution and individual donations. The following three agencies provided service to 287 residents of Merrimack County towns from July 1, 1994 to June 30, 1995.

Concord Regional Visiting Nurse Association
P.O. Box 1797-250 Pleasant Street

Concord, New Hampshire 03302-1797

Telephone: (603) 224-4093

Contact Person: Anne Mellin, Director, Home Care

Allenstown	Epsom	Concord	Pembroke
Boscawen	Henniker	Contoocook	Penacook
Bow	Hooksett	Dunbarton	Pittsfield
Canterbury	Hopkinton	Chichester	Loudon

Lake Sunapee Community Health Services

an affiliate of Lake Sunapee Region VNA

290 County Road, P.O. Box 2209

New London, New Hampshire 03257

Telephone: (603) 526-4077

Contact Person: Jonathan McCosh

Andover	New London	Bradford	Sutton
Danbury	Wilmot	Newbury	Warner
Springfield			

VNA of Franklin

P.O. Box 65, 75 Chestnut Street

Franklin, New Hampshire 03235

Telephone: (603) 934-3454

Contact Person: Marilyn Childs

Franklin	Hill	Salisbury	Webster
Northfield			

If you know someone who needs Homemaker services, please call us.

Thank you for your support and confidence in our program.

Anne H. Mellin, Director of Home Care
Concord Regional Visiting Nurse Association

Donna Tetley, Executive Director
VNA of Franklin

Cheryl Blik, CEO
Lake Sunapee Community Health Services

Sincerely,
Anne H. Mellin
Director of Home Care

RIVERBEND COMMUNITY MENTAL HEALTH

Riverbend Community Mental Health (formerly Central New Hampshire Community Mental Health Services, Inc.) offers individuals in their own community a full range of responsive and accessible mental health services. We share a commitment to our consumers' well-being, and a vision of service that:

- Promotes hopefulness and self-determination
- Marshals the appropriate resources to provide carefully customized, personalized care
- Cultivates partnerships with friends, family, employers, and other connections that can help support a fuller, more balanced life
- Views consumers as partners in a process that promotes well-being and inspires an enhanced quality of life

Riverbend, founded in 1963, has 190 employees. The community-based non-profit serves Merrimack County and surrounding communities, providing a full range of quality services to individuals, families, and businesses. We view our clients as partners in a process that promotes well-being and inspires an enhanced quality of life.

Riverbend programs include two counseling centers in Concord; Contoocook Valley Counseling Center in Henniker; Kearsarge Counseling Center in New London; Twin Rivers Counseling Associates in Franklin; 24-hour emergency mental health services; 9-bed crisis unit; specialized mental health services for children and families; the Parent-Child Centers parenting education and child abuse prevention services; community support and residential services for adults with serious and persistent mental illness; elder mental health services; and employee assistance programs.

Funding sources are diverse, including fees for services; third party reimbursements; state, county, and local government grants and contracts; and

donations, foundation grants, and United Way support.

Our agency's name change from Central NH Community Mental Health Services, Inc. to Riverbend Community Mental Health was part of a year long effort to clarify and reaffirm our agency's mission and values. The new name, which unifies our many programs, will hopefully reduce confusion and help us better serve the communities of central New Hampshire.

During the past two years, Riverbend has sought to rebalance its priorities, realign services to better meet community needs, and improve communication with other community service providers. The agency cut its overhead costs, reduced administrative staff, and focused more of its resources on direct care.

In past years, County funds were used to provide counseling services for persons who lack insurance and are ineligible for state support. In 1995, we targeted county funding to meet the following priorities:

- Domestic violence programs, including services for battered women
- Assistance to children who witnessed violence
- Parenting education and skill building
- Respite care for families experiencing crises
- Drug awareness and intervention
- Services for victims of sexual abuse

Services were provided throughout the County including programs in Concord, New London, Henniker, and Franklin with outreach to surrounding communities.

Diversion funding supports our highly successful Parent-Child Centers program which operates in Concord, Penacook, Franklin, and Pittsfield.

Respectfully submitted,
Dale K. Klatzker, Ph.D
President

1994 ANNUAL REPORT

NEW HAMPSHIRE MEDIATION PROGRAM, INC.

Guns, violence, shoplifting, stealing, trespassing, harassment, truancy, run-a-ways and other verbiage are used to describe the ever increasing concerns of our youth and their misdeeds.

Last year, trained volunteer mediators worked hundreds of hours with over 140 adolescents and their families to address issues of behavior and control which would return a sense of well-being to the family, prevent intervention by the system and the subsequent consequences and costs associated with that intervention. In all but 13 of these families, mediation was successful in bringing about the desired outcome. The monetary savings is a tremendous benefit to the county and state, and the savings for these families has no comparison. The restoration of harmony in the home, as well as establishing family respect and improved communication, has a value that surpasses monetary savings. Referrals come from various sources including the county, police, schools, DCYF, social agencies and courts. Perhaps for all of us however, referrals that originate from children and families who have successfully completed mediation and told their friends about the process are the most gratifying and speaks best for the effect mediation has on those who use our service.

Mediation aims at providing families with the tools to effectively communicate with each other. Mediation works because, among other benefits, families emerge from the program with improved problem solving techniques, thereby enhancing family communication. Moving the solution for these problems from the public system back in to the family where they originated strengthens not only the family but the community and again proves the theory that "it takes a village to raise a child". Mediation continues to be a vitally important process for our community.

**Rose M. Hill
Executive Director**



CERTIFIED PUBLIC ACCOUNTANTS

Laconia Office (603) 524-6734
FAX (603) 524-6071

MEMBERS
American Institute of Certified
Public Accountants (AICPA)
New Hampshire Society of
Certified Public Accountants
AICPA Division for CPA Firms—
Private Companies Practice Section

INDEPENDENT AUDITOR'S REPORT

To The Commissioners
County of Merrimack, New Hampshire

We have audited the accompanying general-purpose financial statements of the County of Merrimack as of and for the year ended December 31, 1995, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County of Merrimack management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Merrimack as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report that is dated March 11, 1996 on our consideration of the County of Merrimack internal control structure and a report that is dated March 11, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The individual and combining fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Merrimack. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Grzelak + Company, P.C.

GRZELAK AND COMPANY, P.C., CPA's
Laconia, New Hampshire

March 11, 1996

P.O. BOX 8 • LACONIA, NEW HAMPSHIRE • 03247

Exhibit A

COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
As of December 31, 1995

	<i>Governmental Fund Types</i>		<i>Proprietary Funds</i>		<i>Fiduciary Funds</i>		<i>Account Groups</i>		<i>TOTALS</i>	
	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Capital Projects Funds</i>	<i>MCNH Enterprise Fund</i>	<i>Trust and Agency Funds</i>	<i>General Long-Term Debt</i>	<i>General Fixed Assets</i>	<i>General Fixed Assets</i>	<i>Memo Only</i>	
ASSETS										
Cash and Cash Equivalents	\$ 2,425,134	\$ 85	\$ 18,037	\$ 250	\$ 436,504					\$ 2,880,010
Restricted Cash	-	-	-	-	-					
Accounts Receivable	154,486	-	-	927,225	24,731					1,106,442
Allowance for Doubtful Accounts	-	-	-	(11,148)	-					(11,148)
Investments	309,694	-	-	-	723,000					1,032,694
Due from Other Governments	-	71,044	-	-	-					71,044
Due from Other Funds	314,964	90,770	15,646	-	940					422,320
Interest Receivable	-	-	-	223,622	-					223,622
Inventory	-	-	-	-	-					
Other Current Assets	-	-	-	-	-					
Restricted - Equipment Bonds	-	-	-	-	-					
Property and Equipment, Net	-	-	-	5,119,066	-					\$ 7,672,462
Restricted Fixed Assets	-	-	-	-	-					12,791,528
Other Assets	-	-	-	-	-					
Amount to be Provided for Retirement of General Long-Term Debt and Other Obligations	-	-	-	-	-					
TOTAL ASSETS	\$ 3,204,278	\$ 161,899	\$ 33,683	\$ 6,259,015	\$ 1,185,175	\$ 579,320	\$ 7,672,462	\$ 19,095,832		\$ 579,320

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 1

LIABILITIES									
Accounts Payable	\$ 870,561	\$ 4,202	\$ 112,917	\$ 55,700	\$ -	\$ -	\$ -	\$ -	\$ 1,043,380
Cash Overdraft	-	-	-	-	786,627	-	-	-	2,220,216
Accrued Expenses	1,433,589	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-	-
Due to Other Funds	53,908	103,236	66,219	183,633	15,324	-	-	-	422,320
Due to Individuals/Groups	-	-	-	-	98,701	-	-	-	987,701
Other Current Liabilities	2,346	-	-	-	-	-	-	-	2,346
Current Portion Long-Term Debt	-	-	-	-	-	-	-	-	-
Tax Anticipation Notes	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes	-	-	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-	-
General Obligation Long - Term	-	-	-	-	-	-	-	-	-
Debt - Bonds and Notes	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	2,360,404	107,438	66,219	2,808,177	1,058,725	579,320	-	6,980,283	2,150,000
FUND EQUITY									
Contributed Capital	-	-	-	880,047	-	-	-	880,047	-
Retained Earnings	-	-	-	2,570,791	-	-	-	2,570,791	-
Investment in General Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-	-	-
Reserved	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-
Inventory or Prepaid	-	-	-	-	-	-	-	-	-
Continuing Appropriation	57,874	-	-	-	-	-	-	-	57,874
Unreserved	-	-	-	-	-	-	-	-	-
Designated	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-
TOTAL FUND EQUITY	843,874	54,461	(32,536)	3,450,838	126,450	-	7,672,462	12,115,549	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,204,278	\$ 161,899	\$ 33,683	\$ 6,259,015	\$ 1,185,175	\$ 579,320	\$ 7,672,462	\$ 19,095,832	-

Exhibit B

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
For the Year Ended December 31, 1995

	Governmental Fund Types			Fiduciary Funds			TOTALS	
	General Fund	Special Revenue Funds	Capital Projects Funds	Expendable Trust Funds	Only		Memo	
REVENUES								
Taxes	\$ 12,291,038	\$ 376,523	\$ -	\$ -				\$ 12,291,038
Intergovernmental	1,304,575	-	-	-				1,681,098
Charges for Services	1,303,328	-	-	471				1,303,799
County Farm	185,638	-	-	-				185,638
Miscellaneous	358,674	288,151	-	-	91,381			738,206
	15,443,263	664,674		471	91,381			16,199,779
OTHER FINANCING SOURCES								
Operating Transfers In	-	67,010	25,646	-				92,656
Proceeds from Sale of Bonds	-	-	-	-				92,656
	TOTAL REVENUES AND OTHER FINANCING SOURCES	67,010	25,646					92,656
	15,443,253	731,684	26,117		91,381			16,292,435

The notes to financial statements are an integral part of this financial statement.
Exhibit Page - 3

EXPENDITURES

Current	306,990	699,039		
Administration	126,612	-	1,006,029	126,612
Treasurer	13,589	-		13,589
Delegation	-	-		
County Attorney	641,524	-		641,524
Register of Deeds	442,398	-		442,398
Sheriff's Department	951,887	-		951,887
Dispatch	226,493	-		226,493
Medical Referees	40,010	-		40,010
Maintenance of Courthouse	207,491	-		207,491
Human Services	7,960,177	-		7,960,177
Corrections Department	2,437,899	-		2,437,899
County Farm	139,479	-		139,479
Residential Properties	18,454	-		18,454
Grants	312,191	-		312,191
Miscellaneous	-	589	79,528	80,117
Debt Service - Principal	225,000	-		225,000
Debt Service - Interest	423,329	-		423,329
14,473,523	699,039	589	79,528	15,262,679
OTHER FINANCING USES				
Operating Transfers Out	751,368	-		751,368
	751,368	-		751,368
TOTAL EXPENDITURES AND OTHER FINANCING USES				
16,224,891	699,039	589	79,528	16,004,047

EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES				
218,362	32,645	25,528	11,853	288,388
CHANGE IN RESERVES				
(21,279)				(21,279)

UNRESERVED FUND BALANCE				
CHANGE, NET				
197,083	32,645	25,528	11,853	267,109
588,917	21,816	(58,064)	114,597	667,266
\$ 786,000	\$ 54,461	\$ (32,536)	\$ 126,450	\$ 934,375

The notes to financial statements are an integral part of this financial statement.

Exhibit Page - 4

Exhibit C
COUNTY OF MERRIMACK, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET (GAAP) AND ACTUAL - GOVERNMENTAL FUND TYPES WITH ADOPTED BUDGETS
 For the Year Ended December 31, 1995

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
<i>REVENUES</i>						
Taxes	\$12,291,038	\$12,291,038	\$	\$	\$	\$
Intergovernmental	1,045,478	1,304,575	259,097	-	-	376,523
Charges for Services	1,282,589	1,303,328	20,739	-	-	376,523
County Farm	174,000	185,638	11,638	-	-	-
Other	517,156	358,674	(158,482)	-	288,151	288,151
	15,310,261	15,443,253	132,992		664,674	664,674
<i>OTHER FINANCING SOURCES</i>						
Operating Transfers In	-	-	-	-	67,010	67,010
Proceeds from Bonds	-	-	-	-	67,010	67,010
					67,010	67,010
<i>TOTAL REVENUES AND OTHER FINANCING SOURCES</i>						
	15,310,261	15,443,253	132,992		731,684	731,684

The notes to financial statements are an integral part of this financial statement.
 Exhibit Page - 5

EXPENDITURES

Current						
Administration	325,657	306,990	18,667	-	699,039	(699,039)
Treasurer	128,819	126,612	2,207	-	-	-
Delegation	16,000	13,589	2,411	-	-	-
County Attorney	642,025	641,524	501	-	-	-
Register of Deeds	481,528	442,398	39,130	-	-	-
Sheriff's Department	982,674	951,887	30,787	-	-	-
Dispatch	242,139	226,493	15,646	-	-	-
Medical Referee	43,000	40,010	2,990	-	-	-
Maintenance of Courthouses	279,059	207,491	71,568	-	-	-
Human Services	8,244,420	7,960,177	284,243	-	-	-
Corrections Department	2,475,384	2,437,899	37,485	-	-	-
County Farm	143,261	139,479	3,782	-	-	-
Residential Properties	20,578	18,454	2,124	-	-	-
Grants	312,191	312,191	-	-	-	-
Miscellaneous	19,755	-	-	-	-	-
Debt Service - Principal	225,000	225,000	-	-	-	-
Debt Service - Interest	478,838	423,329	55,509	-	-	-
15,060,328	14,473,523	586,805	699,039	(699,039)		

OTHER FINANCING USES

Operating Transfers Out

**TOTAL EXPENDITURES AND
OTHER FINANCING USES**

**EXCESS OF REVENUES AND
OTHER FINANCING SOURCES
OVER (UNDER) EXPENDITURES
AND OTHER FINANCING USES**

CHANGE IN RESERVES

BALANCE - January 1	625,512	588,917	(36,595)	-	21,816	21,816
BALANCE - December 31	\$ -	\$ 786,000	\$ 786,000	\$ -	\$ 54,461	\$ 54,461

The notes to financial statements are an integral part of this financial statement.

Exhibit Page - 6

Exhibit D

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS - PROPRIETARY FUND TYPES
For the Year Ended December 31, 1995

	<i>MCNH</i> <i>Enterprise</i> <i>Fund</i>
OPERATING REVENUES	
Charges for Services	\$ 11,608,551
Charges to Other Funds	224,407
Other	400,282
	<u>12,233,240</u>
OPERATING EXPENSES	
Administration	2,621,433
Purchasing	41,230
Dietary	1,579,913
Nursing	5,138,475
Maintenance	797,104
Water Treatment Plant	13,542
Laundry and Linens	380,133
Housekeeping	559,232
Pharmacy	351,650
Recreation	169,797
Rehabilitation	222,179
Social Services	104,873
Medical Director	107,383
Depreciation	341,977
	<u>12,428,921</u>
OPERATING INCOME (LOSS)	(195,681)
NON-OPERATING REVENUES (EXPENSES)	
Interest Expense	(42,037)
	<u>(42,037)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(237,718)
TRANSFERS IN (OUT)	<u>433,192</u>
NET INCOME (LOSS)	195,474
Add Back: Depreciation on Contributed Capital	5,302
RETAINED EARNINGS - January 1	2,370,015
RETAINED EARNINGS - December 31	<u>2,570,791</u>

The notes to financial statements are an integral part of this statement.

Exhibit Page 7

Exhibit E
COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF CASH FLOWS - NURSING HOME ENTERPRISE FUND
For the Year Ended December 31, 1995

	<i>Proprietary Funds</i> <i>MCNH</i> <i>Enterprise</i> <i>Fund</i>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income(Loss)	\$ (195,681)
Adjustments:	
Depreciation	341,977
Changes In Assets and Liabilities:	
Accounts Receivable	730,678
Inventories and Prepays	6,408
Accounts Payable and Accrued Expenses	90,291
Due to Other Funds	156,949
<i>Net Cash (Used for) Provided By Operating Activities</i>	<u>1,130,622</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds (Purchases) of Investments	-
<i>Net Cash (Used for) Provided By Investing Activities</i>	<u>-</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Subsidy	433,192
Noncapital Debt Proceeds (Payments)	-
<i>Net Cash (Used for) Provided By Capital and Related Financing Activities</i>	<u>433,192</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Fixed Asset (Purchases) Disposals	(1,064,551)
Capital Debt Proceeds (Payments)	(500,000)
Interest on Capital Debt	(42,037)
Contributed Capital	42,774
<i>Net Cash (Used for) Provided By Investing Activities</i>	<u>(1,563,814)</u>
NET INCREASE (DECREASE) IN CASH	
CASH BALANCE - January 1	250
CASH BALANCE - December 31	<u>\$ 250</u>

The notes to financial statements are an integral part of this statement.
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COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

December 31, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack, New Hampshire (hereinafter referred to as the "County" or "Government") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the GASB's generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below. These disclosures are an integral part of the County's financial statements.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation - Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically *Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity"* and effective for fiscal years beginning after December 15, 1992 (i.e., calendar year 1994), these financial statements are required to present the County of Merrimack (the "primary government") and its "component units" (if any).

A *primary government* is defined by the GASB as any state government or general-purpose government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets *all* of the following criteria: (a) it has a *separately elected* governing body; (b) it is *legally separate*; and (c) it is *fiscally independent* of the other state and local governments.

A *component unit* is defined by the GASB as a legally separate organization for which the *elected officials of the primary government are "financially accountable."* The primary government is financially accountable if it *appoints a voting majority* of the organization's governing body *and* (1) it is able to *impose its will* on that organization *or* (2) there is a potential for the organization to provide specific financial *benefits* to, or impose specific financial *burdens* on, the primary government. A primary government may also be financially accountable if an organization is "*fiscally dependent*" on the primary government. *Fiscal independency* is defined by the GASB as the ability to complete certain *essential fiscal events* without substantive approval by a primary government; (a) determine its budget without another government's having the authority to approve and modify that budget; (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The County has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three broad *fund categories*: *Governmental, Proprietary and Fiduciary funds*.

Each fund category, in turn, is further divided into separate *fund types* described as follows:

Governmental Funds

Governmental funds are used to account for most of a government's programs and activities, including the collection and disbursement of earmarked monies (special revenue funds), and the acquisition or construction of general fixed assets (capital projects funds) or the accumulation of resources for the payment of principal and interest (debt service funds). The **general fund** is used to account for all activities of the government not accounted for in some other fund. The presentation format of the general-purpose financial statements includes all governmental fund types; funds with account balances or transaction activity for the year ended December 31, 1995 are clearly identifiable.

Proprietary Funds

Proprietary funds are used to account for activities *similar to those found in the private sector*, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

The Merrimack County Nursing Home is accounted for through an Enterprise Fund. Although the Nursing Home Enterprise Fund is designated as self-supporting, a significant component of its income and funding is in the form of a subsidy from the General Fund on an annual and recurring basis.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

Fiduciary Funds

Fiduciary funds are used to account for the *assets held on behalf of outside parties*, including other governments, *or on behalf of other funds* within a government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or expendable *trust fund* is used. The terms "nonexpendable" and "expendable" refer to whether or not a government is under an obligation to maintain the trust principal. *Agency funds* generally are used to account for assets that the government holds on behalf of others.

Account Groups

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, GAAP requires that capital acquisition and construction are reflected as expenditures in the governmental funds, and the related assets are to be reported in the General Fixed Assets Account Group.

All *purchased* fixed assets are to be valued *at cost* where historical records are available and *at an estimated historical cost* where no historical records exist.

Donated fixed assets are to be valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of parking lots, walkways, curbs and gutters, drainage systems and lighting systems are not required to be capitalized, as these assets are immovable and of value only to a government.

Assets reported in the general fixed assets account group are **not depreciated**.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

Long-term debt is recognized as a liability of a governmental fund primarily when due. For other long-term obligations, including compensated absences, only that portion *expected to be financed from expendable available financial resources* is reported as a fund liability of a governmental fund. The remaining portion of such debt and other obligations are reported in the General Long-Term Debt Account Group.

The General Fixed Asset and Long-Term Debt Account Groups are not "funds." They are concerned only with the measurement of financial position and not with results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a *current financial resources measurement focus*. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and nonexpendable trust funds are accounted for on a *flow of economic resources measurement focus*. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. *Fund equity* (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both *measurable and available*). "*Measurable*" means the amount of the transaction can be determined and "*available*" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Licenses and permits, fines and forfeits and miscellaneous revenues, are recorded as revenues when received in cash. General property taxes and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except principal and interest on debt service and other long-term obligations, which are recognized when due to be paid.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded when incurred.

The County may report *deferred revenue* on its combined balance sheet when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the government before it has a legal claim to them (such as grant monies). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. BUDGETS

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary system in accordance with various legal requirements which govern the County's operations. The County budget is formally acted upon at the County Convention. The County's General Fund Budget is on an annual basis which is substantially consistent with both Generally Accepted Accounting Principles (GAAP) and applicable State finance-related laws and regulations.

At year end, all unencumbered "annual" appropriations lapse. Other appropriations which have a "longer than annual" authority (such as special warrant or capital related activities) *may carry over at year end if the governing body intends to continue or complete the special purpose for which the funds were established.*

State legislation also requires *balanced budgets* and in most cases, the use of some portion of the beginning General Fund unreserved fund balance to reduce the amount of taxes to be raised. **For the year ended December 31, 1995, \$625,512 was used to reduce taxes.**

E. ENCUMBRANCES

Encumbrances accounting is utilized in the governmental funds to account for commitments relating to unperformed contracts for goods and services. Encumbrances outstanding at year end are reported as reservations of fund balance and do not constitute expenditures or liabilities of the governmental fund, but are carried forward to supplement appropriations of the succeeding year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and equivalent accounts include amounts in demand and savings account deposits as well as short-term investments (such as certificates of deposits) with a maturity date within three months of the date acquired by the County. Investments, if any, are stated at cost (for equity instruments) or amortized cost (for debt instruments).

Supplemental disclosure of cash flow information for the Merrimack County Nursing Home Enterprise Fund are as follows:

Cash paid for interest	\$123,837
------------------------	-----------

G. DUE TO AND DUE FROM OTHER FUNDS

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed. *Quasi-external transactions* are accounted for as revenues, expenditures or expenses. Transactions that constitute *reimbursements* to a fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or permanent transfers of equity are reported as *residual equity transfers*. All other interfund transfers are reported as *operating transfers*. Individual interfund balances at December 31, 1995 were as follows:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 314,964	\$ 53,908
Special Revenue Funds	90,770	103,236
Capital Project Funds	15,646	66,219
Enterprise Fund		183,633
Trust and Agency Funds	940	15,324
	<hr/> <u>\$ 422,320</u>	<hr/> <u>\$ 422,320</u>

H. INVENTORIES

Inventories in the Merrimack County Nursing Home Enterprise Fund, under the accrual basis of accounting, are valued at the lower of cost (first-in, first-out basis) or market.

Inventories of the General Fund are accounted for utilizing the *purchase method*. Under this method, inventories are recorded as expenditures when purchased. When material (significant), General Fund inventory amounts are to be reported as General Fund assets and equally offset by a fund balance reserve.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

I. FIXED ASSETS

Fixed assets and accumulated depreciation (as applicable), of Merrimack County were as follows:

	<u>GFAAG</u>	<u>Enterprise Fund</u>
Land	\$ -	\$ 20,000
Buildings and improvements	6,492,983	8,285,133
Moveable equipment	1,179,479	1,393,381
	<hr/>	<hr/>
	7,672,462	9,698,514
Less: accumulated depreciation	-	4,657,158
	<hr/>	<hr/>
	\$ 7,672,462	\$ 5,041,356

Fixed assets of the Merrimack County Nursing Home Enterprise Fund, a Proprietary Fund Type, are valued at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. Depreciation expense for the year ended December 31, 1995 was \$337,887. The estimated useful lives are as follows:

Buildings and improvements	10 - 30 years
Movable equipment	3 - 15 years

FASB #62, "Capitalization of Interest Costs in Situations Involving Certain Tax-Exempt Borrowings," concludes that constructed assets financed with the proceeds of tax-exempt debt should include capitalized interest only to the extent that interest cost exceeds interest earned on related interest-bearing investments acquired with the proceeds of the related tax-exempt borrowing. During 1995, \$81,800 in interest expense was capitalized.

J. COMPENSATED ABSENCES

County employees are sometimes entitled to certain *compensated absences* based, in part, on their length of employment. Compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of compensated absences that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group (and no expenditure is reported for these amounts). In accordance with provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulated rights to receive compensatory time benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" prior to retirement. Compensated absences of the Merrimack County Nursing Home Enterprise Fund are included in accrued expenses as a fund liability.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

K. LONG-TERM OBLIGATIONS

Long-term obligations of the County are reported in the General Long-Term Debt Account Group. Expenditures for debt service and other long-term obligations (including compensated absences) are recorded when they are due, or when they are expected to be liquidated with the expendable available financial resources of a governmental fund. Long-term debt of the Merrimack County Nursing Home is reported, net of current portion, in the Enterprise Fund in accordance with generally accepted accounting principles.

L. FUND EQUITY

For *governmental funds*: the *unreserved fund balances* represent the amount available for budgeting future operations; the *reserved fund balances* represent the amounts that have been legally identified for specific purposes and are not appropriable for expenditure; and the *designated fund balances* represent tentative plans for future use of financial resources. For *governmental and other funds*, equities can be *reserved for endowments* (the principal balances of nonexpendable trust funds plus any unspent income balances), *reserved for encumbrances* (commitments relating to unperformed contracts for goods and services), *reserved for continuing appropriation* (commitments relating to unperformed non-lapsing appropriations) or *reserved for inventory* (recorded at year end, if material, under the purchase method) or *prepays*. For *proprietary funds*, fund equity is comprised of retained earnings and contributed capital.

At December 31, 1995 there is a \$66,219 deficit in the Dispatch Communications Capital Projects Fund. The deficit is the result of the application of generally accepted accounting principles regarding revenue recognition. The communication system was funded by the general fund and is to be refunded from user municipalities over the next few years.

M. MEMORANDUM ONLY - TOTAL COLUMNS

The combined general-purpose financial statements include total columns that are described as memorandum only. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995**

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deposits and Investments. The County Treasurer is authorized by State Statutes to invest excess funds, with the approval of the Commissioners, in obligations of the United States Government, in savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within the states of New Hampshire or Massachusetts. **For the year ended December 31, 1995, the County was in compliance with these applicable deposit and investment state laws and regulations.**

Risk Management. The County is exposed to various *risks of loss* related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance coverage for all general insurance risks, property liability risks and for the protection of assets. Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years.

Claims, Judgments and Contingent Liabilities

Grants and Funding Sources. Amounts received (in the current or past years) or receivable from grantor and funding agencies (federally assisted Medicaid) are subject in later years to review and adjustment by grantor agencies, principally the federal and state governments. At such time, any disallowed claims, including amounts already collected, may constitute a liability of the County and the applicable funds. **At December 31, 1995 the County believes that disallowed expenditures, if any, based on subsequent review will not have a material effect on any of the individual funds or the overall financial position of the County.**

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995**

3. CASH AND INVESTMENTS

Deposits. At December 31, 1995, the carrying amounts and bank balances with financial institutions of the County's cash deposits are categorized by "credit risk" as follows:

Category I Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the County (or its agent) in the County's name.

Category 2 Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the County's name.

Category 3 Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the County's name.

	Category			Carrying Amount	Bank Balance
	1	2	3		
General Fund	\$ 2,694,680	\$ -	\$ 32,361	\$ 2,425,134	\$ 2,727,041
Special Revenue Funds	19,101	-	-	85	19,101
Capital Projects Fund	18,037	-	-	18,037	18,037
Proprietary Fund	-	-	-	250	-
Trust and Agency Funds	454,290	-	4,384	436,504	458,674
	\$ 3,186,108	\$ -	\$ 36,745	\$ 2,880,010	\$ 3,222,853

Investments. Investments made by the County, including "repurchase agreements," if any, are summarized below. The investments that are represented by specific identifiable investment securities are classified as to "credit risk" by the three categories described below.

Category 1 Investments that are insured or registered, or securities held by the County (or its agent) in the County's name.

Category 2 Investments that are uninsured and unregistered, with securities that are held by the counterparty's trust department (or agent) in the County's name.

Category 3 Investments that are uninsured and unregistered, with securities that are held by the counterparty, or by its trust department (or agent) but not in the County's name.

	Category			Carrying Amount	Market Value
	1	2	3		
U.S. Government Securities	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Paper	-	-	-	-	-
Repurchase Agreements	-	-	-	-	-
Investment in New Hampshire Public Deposit Investment Pool	\$ -	\$ -	\$ -	-	-
				\$ -	\$ -

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

4. LONG-TERM DEBT

General Obligation Debt

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. General obligation debt instruments currently outstanding, and reported in the General Long-Term Debt Account Group or in the Merrimack County Nursing Home Enterprise Fund, are as follows:

<u>Purpose</u>	<u>Rate</u>	<u>Amount</u>
<u>Long-Term Debt Account Group</u>		
Jail Construction	9.25-9.30%	\$ 425,000
<u>Nursing Home Enterprise Fund</u>		
Nursing Home Equipment	6.15-6.40%	375,000
Special Care Unit	5.50-5.90%	<u>1,350,000</u>
		1,725,000
Total		<u><u>\$ 2,150,000</u></u>

Annual debt service requirements to maturity for general obligation debt reported in the Long-Term Debt Account Group are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 450,000	\$ 138,563	\$ 588,563
1997	425,000	103,387	528,387
1998	225,000	70,537	295,537
1999	225,000	57,862	282,862
2000	225,000	45,056	270,056
After	600,000	87,000	687,000
	<u>\$ 2,150,000</u>	<u>\$ 502,405</u>	<u>\$ 2,652,405</u>

Changes in Long-Term Liabilities

During the year ended December 31, 1995, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<u>1/1/95</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/95</u>
General Obligation Debt	\$ 650,000	\$ -	\$ 225,000	\$ 425,000
Capital Lease Obligations	-	-	-	-
Compensated Absences	141,215	13,105	-	154,320
	<u>\$ 791,215</u>	<u>\$ 13,105</u>	<u>\$ 225,000</u>	<u>\$ 579,320</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

December 31, 1995

6. PENSION PLAN

Plan Description. The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy. Plan members are required to contribute 5.0% of their covered salary and the County is required to contribute at an actuarially determined rate. The County's contribution rates for the year ended December 31, 1995 were 3.3% and 2.48% for police and 2.65% and 3.14% for employees for the first and second halves of the year respectively of covered payroll. The County contributes 65% of the employer cost for police employed by the County and the State contributes the remaining 35% of the employer cost. The County contributes 100% of the employer cost for general employees of the County (if applicable).

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The County's contributions to the NHRS for the years ending December 31, 1995, 1994, and 1993 were \$161,458, \$xxxxx, and \$xxxxx, respectively, equal to the required contributions for each year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
December 31, 1995

6. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors of the County in an amount equal to the fair-market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

1995 ANNUAL REPORT

MERRIMACK COUNTY DIRECTORY

BOARD OF COMMISSIONERS	228-0331
FAX:	224-2665

Chairman

*Stuart D. Trachy
163 North Main Street, Suite 4
Concord, New Hampshire 03301*

Vice-Chairman

*Kenneth L. McDonnell
163 North Main Street, Suite 4
Concord, New Hampshire 03301*

Clerk

*Larry J. Boucher
163 North Main Street, Suite 4
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COUNTY TREASURER	228-0331
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Charles T. Carroll

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Merrimack County Department of
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